

LAND REVENUE HISTORY OF BENGAL

This is a historical map of the Bengal region, showing various districts and towns. The map is divided into sections labeled with Roman numerals I through VIII. Key locations include Patna, Rajmahal, Moorshedabad, Burdwan, and Calcutta. The map also shows the Bay of Bengal and the Ganges river system. A scale bar at the bottom indicates distances in miles and furlongs.

Geographical Features:

- Bay of Bengal:** Located to the east of the main landmass.
- Ganges River:** Flows from the north towards the Bay of Bengal.
- Patna:** A major city located in the western part of the map.
- Rajmahal:** A district located south of Patna.
- Moorshedabad:** A district located south of Rajmahal.
- Burdwan:** A district located south of Moorshedabad.
- Calcutta:** A major city located on the eastern coast.

Other Locations and Features:

- Section I:** Located in the northwest, near Patna.
- Section II:** Located south of Section I.
- Section III:** Located south of Section II.
- Section IV:** Located in the west, near Patna.
- Section V:** Located in the north, near the Bay of Bengal.
- Section VI:** Located in the north, near the Bay of Bengal.
- Section VII:** Located in the south, near Burdwan.
- Section VIII:** Located in the south, near Burdwan.

Scale: The map includes a scale bar at the bottom, indicating distances in miles and furlongs.

FROM A MAPS OF BENGAL, AND BELLAR :-

J. RENNELL, 1779

STUDIES IN THE LAND REVENUE HISTORY OF BENGAL

1769—1787

BY

R. B. RAMSBOTHAM,

M.A., B. LITT., M.B.E.

Indian Educational Service;

Member of the Indian Historical Records Commission;

Fellow of the Royal Historical Society.

*"saepe etiam duris errando in cotibus alas
attrivere, utroque animam sub fasce dedere :
tantus amor florum et generandi gloria mellis.
ergo ipsas quamvis angusti terminus aevi
excipiat.....
at genus immortale manet, multosque per annos
stat fortuna domus."*

Georgics, iv. 203-9.

HUMPHREY MILFORD
OXFORD UNIVERSITY PRESS
LONDON NEW YORK TORONTO MELBOURNE
BOMBAY CALCUTTA MADRAS

1926

CONTENTS

	PAGE
THE AMINI REPORT, 1778 ...	1
THE AMINI REPORT (VERBATIM) ...	99
NOTE ON THE AMINI REPORT ...	131
THE KANUNGO ...	135
REPORT ON THE OFFICE OF KANUNGO ...	162

INTRODUCTION.

The two documents which are the subject of this study are now published in full for the first time. A large portion of the Amini Report is embodied in the second volume of Harington's "Analysis"; the Report on the kanungos has never been reproduced, so far as I know, in any work at all.

Both reports are documents of first class importance to students of that period of the British connection with India which dates from the assumption of the Diwani in 1765 and closes with the establishment of the Permanent Settlement in 1793.

In addition to reproducing these documents, I have endeavoured to supplement them as far as possible with information gained by a close and detailed perusal of the voluminous minutes of the various Committees of Revenue between 1772 and 1786. These minutes are in manuscript and are preserved in the Bengal Government's Record Office. They have been referred to in the foot notes as C.C.P., R.B.P., G.G.P. and C.R.P. respectively.

C.C.P. are the proceedings of the Committee of Circuit formed under the presidency of Warren Hastings to prepare the settlement of the revenue and to place the administration of the Diwani on a firm and business-like footing.

The remaining Committees are the Committees of Revenue and an explanation is necessary.

In 1769 the Supreme Council in Calcutta delegated its authority in revenue matters to a Select Committee drawn from its own members. In 1772 this Select Committee appointed the Committee of Circuit referred to above. The Committee of Circuit, when submitting its proposals to Government, recommended that the whole Council should resolve itself into a Committee of Revenue. This proposal was adopted in October, 1772 and the proceedings of this Committee are classed in the Bengal Government's Records as the Revenue Board's proceedings (R.B.P.). This Committee remained in charge until November

1st, 1774, when the new Council as reconstituted under the Regulating Act met for the first time, but the proceedings were recorded until December 31st, 1774 as the Revenue Board's proceedings. On January 1st, 1775 the Committee of Revenue changed the title of its proceedings, and all proceedings from that date until February, 1781, are recorded as the Governor-General's proceedings (G.G.P.). In 1781 the Committee of Revenue was again reconstituted and composed of covenanted civil servants junior to, and immediately subordinate to, the Supreme Council. The first President of this reconstituted Committee was Mr. David Anderson, one of the preparers of the Amini report. Its proceedings are known as the Committee of Revenue's proceedings (C.R.P.). This Committee was again reconstituted in 1786 when the Board of Revenue was established. Although the term "Board" is first officially used to designate the Supreme Committee of Revenue in 1786, the previous Committees of Revenue, *viz.*, those of 1772, 1774 and 1781 habitually refer to themselves and are referred to as "the Board."

The Provincial Councils of Revenue established in 1773 are, of course, very different from these Committees, but the Calcutta Provincial Council of Revenue is more often called by contemporaries the Calcutta Committee of Revenue. It must not be supposed that this Calcutta Committee of Revenue was the Supreme Committee of Revenue, the Board sitting in Calcutta.

I have modernised the spelling of all Indian words in the two documents, except such words as *cutcherry*, which, like *Cawnpore*, has become so widely known in its eighteenth century spelling that any other form would render it unrecognisable. Our predecessors in India spelt Indian words phonetically, and repeatedly spelt the same word five or six different ways in the same letter. Their pronunciation must have been somewhat crude if their spelling is any guide to it: they habitually spelt "rani" as "ranny", and "duckinsavagepore" is hardly a phonetic or graceful rendering of "Dakshinashabazpur." To reproduce the eighteenth century spelling of these geographical and revenue terms would be very much as

if the historian of the last war were to reproduce the names of French and Flemish towns in the phonetic rendering of the pronunciation of the B.O.R.

I have to express my grateful thanks to the Government of Bengal for their permission to reprint these documents ; and also to the Officers of the Bengal Government Record Office for their unfailing and courteous help, especially to Mr. P. Diaz, late keeper of the Records, Mr. J. Cesar, the present keeper of the Records, and Mr. S. C. Roy, who officiated in that post : to these gentlemen and their staff I wish to express my sincere thanks for all their kindness. But in particular do I wish to express my indebtedness to my friends Mr. F. D. Ascoli, I.C.S. and Mr. A. Cassells, I.C.S. Mr. Ascoli placed most generously and unreservedly at my disposal his extensive knowledge of Bengal Revenue history, and Mr. Cassells, as Deputy Secretary to the Government of Bengal in the Political Department, arranged that every facility in consulting the Records as well as the assistance of his competent staff should be given to me.

I have also to thank other friends; Sir Evan Cotton, C.I.E., Mr. F. M. Abdul Ali, Mr. W. H. Thomson, I.C.S. (Retd.), Dr. S. N. Sen, Ph.D., Mr. Vaughan Jones, and Mr. C. W. Gurner, I.C.S., for their help at various times. My experience has been happy in that I never sought assistance in this work on any point which was not cordially and generously given by those from whom it was asked.

AUTHORITIES.

These fall into two classes : manuscript and printed.

Manuscript.

Proceedings of the Committee of Circuit, 1772 (C.C.P.).

Proceedings of the Committee of Revenue, 1772-74 (R.B.P.)

Proceedings of the Committee of Revenue, 1775-81 (G.G.P.).

Proceedings of the Committee of Revenue (1781-1786), (C.R.P.).

These proceedings are all preserved in the Record Office of the Government of Bengal.

Other manuscripts consulted have been the Public Proceedings of the Supreme Council, (1774-1781), preserved in the Imperial Record Office, Government of India.

Printed.

Proceedings of the Comptrolling Council of Revenue at Murshidabad ; volumes i-xi. [Bengal Government Records.] Revd. J. Long.—Selections from the unpublished records of Government, 1748-1767 (Calcutta 1869).

J. E. Colebrooke.—Supplement to the Digest of Regulations and Laws enacted by the Governor-General in Council for the Civil Government of the territories under the Presidency of Bengal. (Calcutta 1807).

J. H. Harington.—An elementary analysis of the Laws and Regulations enacted by the Governor-General in Council, Fort William in Bengal. (Calcutta 1805).

H. Verelst.—A view of the rise, progress, and present state of the English Government in Bengal. (London, 1772).

H. Vansittart.—A narrative of the transactions in Bengal. (London, 1766).

L. Scrafton.—“Observations on Mr. Vansittart’s narrative.”

Sir P. Francis.—“Original minutes of the Governor-General and Council of Fort William on the settlement and collection of revenues of Bengal.” (London, 1776).

Stewart.—History of Bengal. (1847).

D. C. Smyth, H.E.I.C.S.—Zamindari Accounts. (Calcutta, 1823).

J. Mill.—History of British India (Fifth Edition, 1858, annotated by H. H. Wilson).

H. Beveridge.—History of India.

Gleig.—Life and letters of Warren Hastings. (1841).

Sir W. W. Hunter.—Bengal MS Records. (1894).

W. H. Thomson, I.C.S.—Final settlements of Tippera and Noakhali. (1922).

Hallingbury.—The Zamindari Settlement of Bengal. (Calcutta, 1879; published anonymously).

- The Fifth Report.—(Firminger's Edition. Calcutta, 1917).
F. D. Ascoli, I.C.S.—Early Revenue History of Bengal.
H. H. Wilson.—Glossary of Judicial and Revenue terms.
(London, 1855).
C. W. Forrest.—Selections from the State papers. (London,
1910).
Ramsay Muir.—Making of British India.
P. E. Roberts.—History of British India.
Monckton-Jones.—Hastings in Bengal, 1772-74.*
Bengal Past and Present.—Journal of Indian History.
The Press lists issued by the Imperial Record Office (Government
of India) and the Record Office—(Government of Bengal).

R. B. R.

HOOGHLY COLLEGE,
CHINSURA.
March, 1926.

*I must state that in the revenue history I differ profoundly from
the conclusions drawn by this author.

THE AMINI REPORT 1778

In 1765 Lord Clive, acting on the advice of Raja Daulat Ram, obtained for the East India Company the sanad or official grant of the Diwani of Bengal from the Mogul Emperor, Shah Alam. The account is given by Maharaja Raj Ballabh, son of Raja Daulat Ram, in his petition¹ for the restoration of certain jaigirs. "In the year 1171,² Lord Clive stopped at Murshidabad on his way to Allahabad; he went one day to visit my father when, in the course of conversation, he mentioned to him that he was going to Allahabad and asked his advice what representation he should make to the King in regard to the affairs of this country. My father replied that Lord Clive was a man of penetration and would doubtless see what was proper to be reported to his Majesty, but that it was his opinion that he should ask for a sanad of the Diwani in favour of the Company, which being obtained, the entire management of the country would devolve into their hands. Lord Clive was highly satisfied with this proposition....."

The Diwani, thus sought for and obtained, was an office which had been created in 1579 by the Emperor Akbar, partly to assist but mainly to check the Nawab-i-Nazim³ of the Bengal Suba⁴ in his civil duties: the holder of the office, the Diwan, was the chief financial officer of the Suba, in charge of the revenue collection, supervising the finances and controlling the expenditure: thus he was a useful counter-balance to the Nawab who, being so far from Imperial head-quarters, and not infrequently being a member of the Royal House, was tempted to make himself independent of the central Government.

At the date when the Company was appointed Diwan, the Mogul dynasty was in decay: the Diwani itself had, since the

¹ Embodied in G. G. P. for 24. xi, 1778.

² Bengal style. A. D. 1764/5.

³ Viceroy and Governor-General.

⁴ Province or Government.

days of Murshid Quli Khan,⁵ been united to the Nizamat,⁶ so that the intention of Akbar was frustrated by his weaker successors. The great outlying provinces were independent in all but name, and the Imperial authority was but the 'nominis umbra', used merely for the preservation of an outward respect to a traditional but departed authority; invoked to confer titles and confirm deeds, but destitute of all effective power.

The Niabat⁷ of Bengal, Bihar and Orissa had been the cause of a civil war in those provinces and ultimately came into the possession of Mir Jafar whose sons, a series of incompetent youths, in turn succeeded him. The eldest, Najm-ul-Daulah, died in 1766 and was succeeded by Saif-ul-Daulah who died of smallpox in 1770, who in turn was succeeded by a third brother Mobarak-ul-Daulah, a minor.

The duties of the Nizamat, *i.e.* the criminal, military and political jurisdiction exercised by the Nawab, were carried on by a deputy or naib, because of the incompetence of these youths. This deputy was the well-known Mahomed Reza Khan.

Since 1756, when Nawab Aliverdi Khan died, the provinces of Bengal had been in a state of chaos; all branches of the administration had been suspended; in fact the survival of any administration at all was due to the Eastern custom which permitted almost every Government office to become hereditary, thus preserving in periods of anarchy the constitutional framework of the State by turning the public services into a craft whose knowledge was confined to selected families from whom alone administrative subordinate officers could be recruited. The arrangement of 1765 again divested the Nawab of the office of Diwan, and reverted to the plan instituted by Akbar. Accordingly when the Company took over charge of the Diwani they found a complete cadre of hereditary officials ready to resume their functions under a normal and effective Government. The two most important and powerful classes of these

⁵ 1713. Cf. Ascoli "Early Revenue History of Bengal, p. 17.

⁶ The military, police and criminal administration; powers enjoyed by the Nawab as distinct from the Diwan.

⁷ Viceroyalty.

hereditary revenue officials were the zamindars and the kanungos.

The zamindars have been the theme of much misunderstanding and explanation: they held their position by a sanad, or patent, issued by the Emperor, authorising the collection by them of the land revenues of specified parganas or districts. Sir W. Hunter⁸ states that "the sanad conveyed no right of transference or inheritance", but the opinion of the Roy Royan⁹ and the kanungos delivered to the Committee of Revenue, at their request,¹⁰ very positively states that the son has a right to the father's zamindari, but that it is usual to get the sanad issued in his name: moreover they say that a daughter can inherit the zamindari before her father's brothers or nephews: in fact, the general practice was such that, provided a zamindar and his dependants performed the customary duties attached to a zamindari, it was practically impossible to dispossess them by constitutional methods. Their position was as impregnable as that of the average English landowner; they enjoyed the same prestige, and exercised greater magisterial powers than any lord of the manor or county magistrate: they collected the revenue for which they were responsible and received a certain fixed proportion as their remuneration: to all intents and purposes they appeared to the European as land-owners. Entrenched in "this double basis of title based upon sanad (or official grant) and upon custom" the zamindars had as a class become inert. Inertia in the Bengal climate soon turns into degeneration; in 1765 the bulk of the zamindars were an idle, ignorant, effete body, generally in the hands of unscrupulous servants.

The kanungos were of humbler origin and have been dealt with at length in the second part of this volume. Their office was originally created by Akbar, according to some accounts, or by an earlier non-Mogul ruler to check the zamindar, to keep the central Government informed, and to protect the

⁸ Hunter. Bengal Records. Vol. I, pp. 30—46.

⁹ The senior Indian Revenue Officer.

¹⁰ Rev. Board Proceedings, April 27th, 1773.

raiyat.¹¹ The kanungo is, originally, a colleague of the patwari or village accountant, and his duties were those of a registrar. In course of time, as the office was hereditary, the kanungos became the depositories of most valuable information which they were able to turn to their own profit. They alone knew how far the zamindars' returns were honest; they alone possessed the statistics on which any form of land revenue assessment could, with any pretence to accuracy, be made. Thus the kanungo could dictate his own terms both to the State and to the zamindar, for he was the only channel of knowledge of the parganas through which the State could obtain information, and he could disclose to the State the encroachments and false returns of the zamindar.

The zamindars and kanungos, therefore, were a powerful confederation and it is not surprising that the Company's district officers at a very early date began to experience a solid, if passive, resistance from them in order to prevent the Company, as Diwan, from obtaining an accurate knowledge of the state of the land revenue, of the payments, the receipts, the particular details of its assessment, and especially of the payments actually made by the raiyats to the subordinate officers of the zamindars. This opposition was strengthened by the fact that the customs of almost every single pargana differed from each other, which deprived a district officer from using in one district the experience which he had slowly and with difficulty gained in another.

The Court of Directors at home and the Company's officers in India made a series of efforts to obtain the knowledge essential for a just and accurate settlement of the land revenue. These efforts, of which the Amini report is one, were made continuously between 1765 and 1793. In hopes of obtaining the much-desired information, the methods of exploration varied, and some of them are open to considerable criticism, and were opposed by the abler officers in the districts; but whatever may be said of the methods, the object cannot be impugned; and if the result was unsatisfactory and the settle-

¹¹ Cultivator, peasant.

ment prematurely made permanent, still in those years the Company's officers obtained a knowledge of the conditions of the land revenue assessment and collection which enabled them, on the whole, to take control of the revenue administration. In 1781, and again in 1786, when the first real Board of Revenue was constituted, the senior revenue officers at head-quarters in Calcutta had all been trained in the districts in the practical side of their work, by virtue of which they were capable of guiding and appreciating the work of their colleagues in the mofussil.¹²

In 1765, when the Company became Diwan, the Company's servants in India were not wholly unaccustomed to the collection of revenue in Bengal. In 1760 Mir Kasim Ali in order to purchase the Company's help had ceded "the districts of Burdwan, Midnapore and Chittagong, an area of 8,161 square miles to the Company. This grant was free of revenue, and was renewed by Mir Jafar on his restoration on July 6th, 1763, and was finally confirmed by the Emperor on August 12th, 1765. The grants of Calcutta in 1698, the twenty-four Parganas in 1757, Burdwan, Midnapore and Chittagong in 1760, constitute the ceded lands as distinguished from the Diwani lands of the Fifth Report..... In the former, the Company from the dates of acquisition collected the revenue and administered the districts through its own agency."¹³

This agency was under the especial supervision in Calcutta of the Select Committee, originally constituted by Lord Clive.¹⁴ It was composed of the Governor as president and of four other members of Council. This fact guided the decision of the Directors when they sent orders by the Lapwing in June, 1769, instructing their servants in Bengal to take over the management of the Diwani lands on the same basis as had been used with admitted success in the ceded lands. They also appointed a Committee for the management of the revenue of the Diwani lands whose duties were "to inform themselves of the real state of the collections.....what is the nature and cultivation of

¹² Derivation uncertain; it means the outlying districts as opposed to head-quarters (Sadar).

¹³ Ascoli. op. cit., p. 20.

¹⁴ Cf. Mill. vol. iii., pp. 255 and 275. (vth Edit. 1858).

each district." The new committee were further enjoined to do their work "in a moderate, steady, and persevering spirit of enquiry, looking rather to the prevention of frauds for the future than the punishment of those offences which have already passed."¹⁵ "The real state of the collections;"—that was the desideratum, the object which both inspired and baffled many a capable and earnest district officer, the record of whose work lies buried in the pages of the old Revenue Board's proceedings, and whose devoted labour for the raiyats and the peasants of his district is either forgotten or calumniated. "The iniquity of oblivion blindly scattereth her poppy". The evil greed that prevailed between 1756 and 1765 is remembered; the self-sacrificing and honourable work from 1769 to 1793 is ignored, perhaps is even not known.

In 1769 there commences a series of attempts, of which the Directors' letter of June, 1769, is the first, to obtain that information without which no just or efficient settlement of the land revenue could be made: between that date and the date of the institution of "the Amini office" seven separate attempts may be recorded—

- (i) June, 1769. The letter of the Directors ordering an enquiry into the collection of the land revenue.
- (ii) The appointment of the supervisors. 1769.
- (iii) The Company's declaration "to stand forth as Diwan."
- The Committee of Circuit, and the appointment of Collectors. 1772.
- (iv) The abolition of the Collectors and the establishment of six Divisions under the management of Provincial Councils. 1773.
- (v) The Regulating Act (13. Geo. iii) reorganising the Executive Government of the Company's dominions and establishing a Supreme Court of Judicature. 1774.

¹⁵ Letter from the Court of Directors, dated June 30th, 1769. Cf. Firminger. i. clxx, etc.

- (vi) A circular letter of enquiry issued by the Council in Calcutta to the senior officers of the Company in Bengal, Behar and Orissa, calling for their opinion on the unsatisfactory state of the collections. 1774.
- (vii) The establishment of the Amini office and the appointment of the commission (1776), whose report (published in March, 1778), is printed in this volume.

Each of these attempts must be examined in turn, as upon a knowledge of the results obtained from them depends a true estimate of the value of the Amini Report.

I. In addition to their letter dated June 30th, 1769, despatched in the *Lapwing*, the Court of Directors sent three special Commissioners, *viz.*, Messrs. Henry Vansittart, Luke Scrafton, and Colonel Ford to carry out in Bengal itself a full enquiry, and the Governor and Council in Calcutta were directed to obey them "as if we, the Court of Directors ourselves, were present." They sailed in *H. M. S. Aurora*, in September, 1769: the ship and the entire ship's company were never heard of again after leaving the Cape of Good Hope.

II. Meanwhile, before the Directors' letter could have reached them, the Company's representatives in Bengal had also been impressed with the necessity of obtaining more knowledge for the effectual management of the Diwani collections.

In their proceedings¹⁶ for August 16th, 1769, the President and Select Committee, who were the supreme authorities in revenue matters, enumerated "certain grand original sources" of the unsatisfactory state of the collections in Bengal. These were:—

(1) The feeble central Government with its crowd of "Persian adventurers who obtain office and practise their native oppressions over a timid, servile, and defenceless people."

(2) "The delegation of a trust and authority to one or to a few, which require the abilities and activities of many to execute", especially in the administration of justice.

¹⁶ Cf. Verelst, pp. 224—239.

(3) "The ignorance of the real produce and capacity of the country in which we were necessarily kept by a set of men, who first deceive us from interest and afterwards continue the deception.....from a necessary regard to their own safety."

(4) "The numerous train of dependents and underlings..... whose demands, as well as the avarice of their principals, are to be satisfied from the spoils of the industrious ryot, who thus loses all confidence in Government and seeks protection in other places....."

(5) The venality of the people in general.

(6) The collusion between the zamindars and the tax collectors.

(7) The oppressions of traders, gomastahs¹⁷ and petty agents on the ryot.

(8) The overcentralisation of power in the hands of the Naib Nazim¹⁸—"While the Company are in reality the principals in the revenues of this country and the most interested in the good conduct of its Government, every bar should be removed that tends to preclude them from a knowledge of its real state."

(9) The binding orders of the Court of Directors.

"The frequent and peremptory restrictions which the Court of Directors had thought proper to impose on us, and that line of conduct from which no deviation was allowed, and the smallest surveyed with jealousy, have hitherto left us without any choice of measures, freedom of action, or power of reformation."

The reader will agree that the diagnosis made by the President and the Select Committee was accurate and just. It pointed out the two great problems that confronted the Company's British servants in India at that time; the reliance which had to be placed in men who were known to be untrustworthy, such as the kanungos, amins,¹⁹ in fact, almost every paid Indian servant or employee of the Company in the revenue administration, and the peremptory orders from their employers

¹⁷ Petty Agents.

¹⁸ Mahomed Reza Khan.

¹⁹ Revenue Officers

at home who would not allow themselves to be guided by the men on the spot. Time has not greatly changed in this last respect. The minute also reveals a humane desire to improve matters, for it embodies, with the unanimous approval of the Committee, the famous letter of "instructions to the several supravisors", drawn up by H. Verelst and R. Becher, issued in the name of the Resident at the Durbar.

These instructions are an attempt to solve the problem of the collections and to settle those difficulties to which the Select Committee refer in their covering letter. "Whole pages", they write,²⁰ "of our records are filled with so many incontestable evidences that great alterations are wanted to form a mode of collection which may be restrictive to the collector and indulgent to the ryot..... Every person of any substance or character had been successively tried in the Department of collections. Fear, reward, severity and indulgence have all failed..... On an alarm of inspection they frame accounts to serve the occasion; or, by involving them in confusion and ambiguity, waste time until it becomes too late to continue the process against them..... Many flagrant grievances reach our ear, but in a country of such extent, there are doubtless many more concealed from us... We can neither redress grievances nor effect improvements".....

The supervisors, or supravisors, were appointed in the hope that the collections, being placed in the hands of Englishmen who knew to some extent the country and the people, might be restored to a more healthy and less oppressive mode of administration.

The experiment of the supravisors failed because their instructions were impossible to carry out: they had been ordered to prepare a rent-roll and to obtain by enquiry the facts on which a just and satisfactory settlement could be made. From the commencement of their task, they were confronted by this powerful opposition of the zamindars and kanungos who successfully prevented any knowledge of the actual revenue paid by the cultivators from coming to the knowledge of the

²⁰ Proceedings of the Select Committee. Aug. 16th, 1769.

Company's officers: but the supervisors made the discovery that a skilful and unscrupulous corporation was purposely acting against them and keeping the channels of information closed.

Hastings sneered²¹ at the supervisors as "boys" and hinted at their careless inexperience. Within two years of his taunt he was employing a large proportion of the same "boys" in the same office, under the new name of Collector. There was much, no doubt, that could be criticised in the appointment to such onerous work of young men scarcely of age, ignorant and impatient. In defence of Mr. Verelst, it may be said that he could not select his agents: he had to use what material was ready to hand. This material consisted of young men recruited for a mercantile career, not for a public service. Mr. Verelst's idea, adopted and developed by his successors, remains to this day the framework of district administration in India, and the comments of Mr. Hastings are not justified, in the writer's opinion, by his own subsequent achievement in revenue administration. The questions which the supervisors and the first collectors were called upon to decide were the problem that baffled Hastings, Shore, and Cornwallis: that produced such opposite views as those expressed by Shore and Grant in the Vth Report; and which tested the ability for more than a century of the ablest members of that famous and capable *corps d'élite*, the Indian Civil Service, both under the Company and under the Crown.

III. The Company's declaration "to stand forth as Diwan" was published for general information in Calcutta on May 11th, 1772. It was almost the first duty which the new Governor, Mr. Warren Hastings, was called upon to perform. Certain dissensions among the senior officers in Bengal had received drastic handling from the Directors: Governor John Cartier had been ordered²² to resign in favour of Mr. Hastings and certain other senior officers were either dismissed or transferred to Madras.

The orders from Home were sufficient to test the strength of the ablest and most self-reliant officer. They involved a

²¹ Gleig. i. 264. Letter to Mr. Purling.

²² Letter of the Directors. April 25th, 1771.

complete dislocation of the system²³ under which the Company was then collecting its revenue.

For the purpose of better considering the orders of their "Hon'ble Employers", the new Governor and his Council appointed²⁴ a Committee to tour through the various districts, or provinces as they were then called, of Bengal and to report on the results. The personal of this committee consisted of the Governor himself and of Messrs. Samuel Middleton, P. R. Dacres, J. Lawrell and J. Graham. The Committee's terms of reference were contained in the instructions from the President and Council, dated Fort William, June 4th 1772.

"Having thought it necessary to form you into a Committee to make a circuit of the provinces eastward of the Ganges for the purposes of effecting the settlement of the revenue by farming out the lands for a period of five years, you will be pleased.....to take such measures in consequence for making the settlement as shall appear to be the best calculated for the permanent interest of the country and our employers. You will on your arrival at the city,²⁵ take such preparatory measures as shall be needful for the new arrangement of the business of the Khalsa²⁶ and the change which has been ordered to take place in the Diwani....."

These terms were elastic to a point of vagueness, but it was presumed that the Committee, who were also members of the Council, bore in mind the proceedings of the Council, May 14th, 1772.

These proceedings have been described by the Council as the constitutional ground work of all their subsequent proceedings: they form the real terms of reference, and may be summarised as follows:—

- (1) The lands were to be farmed for five years.
- (2) A Committee of Circuit, consisting of the Governor and four members of Council, were to visit the principal districts and form the settlement.

²³ Harington. i. pp. 5—8.

²⁴ C. C. P. June 10th, 1772.

²⁵ Murshidabad, the Seat of the Nawab's Court and Government.

²⁶ Exchequer or Treasury Office.

- (3) The "Supravisors" were to be re-introduced under the name of "Collectors" assisted by a native official called a diwan.
- (4) Officials and employees of the Company were to be restricted from any but official duties, so far as the revenue was concerned, and were to receive no presents.

The Committee set out in the first week of June for Krishnagar, to investigate the methods for making the settlement of the Nadia district, and from that place proceeded to Kasimbazar, near Murshidabad. That they were under no illusions as to the difficulty of the task awaiting them, the subjoined quotations from their proceedings²⁷ will show.

"The Hon'ble Court of Directors in their letter, paragraph 26, declare their determination to stand forth as Diwan, and, by the agency of the Company's servants, take upon themselves the entire care and management of the revenue. By what means this agency is to be exercised we are not instructed". The Committee then acknowledge the confidence of the Court in the abilities of the Board and draw the assumption that the Court of Directors intend to leave full details to "the man on the spot". They record this assumption because "it will be scarcely possible to proceed in a work of this nature without deviating from the orders which have been formerly been laid down for our conduct. They have been pleased to direct a total change of system, and have left the plan of execution of it to the direction of the Board without any formal repeal of the regulations which they had before framed and adopted to another system, the abolition of which must necessarily include that of its subsidiary institutions unless they shall be found to coincide with the new. The revenue is beyond all question the first object of Government, that on which all the rest depend and to which everything should be made subsidiary..... The Committee are of opinion that the revenue in all its branches be put under the immediate control of the President and Council at the Presidency"

²⁷ C. C. P. July 28th, 1772.

The Committee recorded their reasons for this at some length: briefly the proposal aimed at simpler and therefore less costly administration; and especially it was the object of the Committee to facilitate appeals from the cultivator—the ryot; whose difficulties and hardships are sympathetically stated in some detail.

The Committee also decided that the Khalsa must be removed from Murshidabad to Calcutta: this would make Calcutta the real capital, and by promoting a community of interest between the Bengali and Englishman, would “breed a kind of new relation and attachment to us.”

From the very first, the Committee displayed what they would have described as “a great tenderness” towards the cultivator, *i.e.* the raiyat (better known to English readers as ‘ryot’). After they had settled the main outlines of the revenue administration as described in recommending the removal of the Khalsa and the establishment of the Board of Revenue, they turned eagerly to the personal side of their examining duties.

It will be well therefore at this point to state as briefly as possible the conditions under which those ryots, whom the Committee were so anxious to protect, held their land and on whose welfare, as the Committee rightly saw, the prosperity of the Company’s interests in Bengal depended.

First of all, it is important to notice that the revenue payable by the ryot was settled by Todar Mall’s assessment in 1589, or about that time. This was the asal jama,²⁸ which confronted the Committee of Circuit, a traditional fixed settlement. When therefore the Committee found it necessary to form an entirely new hastobud or comparative account of the past and present resources of a district, the asal jama formed the ground work of the valuation.

How then, in Mogul days, was the increased revenue obtained? The method was simple, unscientific, and haphazard. An abwab, or cess, was imposed on the asal jama, amounting

²⁸ Lit. Original amount.

perhaps to an anna or so extra in the rupee: and, as the land increased in value, for a certain period these abwabs were no burden; in fact the word abwab does not begin to assume its sinister significance till after 1739, in the time of Nawab Aliverdi Khan, who succeeded Shuja-ud-Din Khan (the Suja Cawn of the "Instructions to the supervisors.").

How far these abwabs had distorted the asal jama by the time with which we are dealing, namely, the close of the 18th century, may be seen from the following incident. C. Buller,²⁸ an able officer of the Company in Bengal, when Lord Cornwallis was Governor General, proposed to raise the jama²⁹ of a certain district to one hundred and fifty times that of its original assessment. It must be noted that he was not multiplying the existing payment 150 times, but adding that amount on to the payment due which made the sum to be collected 150 times as great as that of the original assessment. The actual increase might be only 10% on the last rate of payment. This method of assessment was known as the taksim³¹ jama, by which the zamindar, when his own contribution was increased, divided up the revenue area allotted to him, and inherited by him, among minor revenue agents, and fixed an abwab of so much in the rupee on each allotment, to meet this increased demand. The system was wholly bad: the central Government imposed the abwab by guess work and with no fresh measurement of the land upon the zamindar, who in turn distributed it with an increased profit to himself among the minor revenue agents, talukdars, chaudhuris, etc., who in turn realised also with profit from the ryots. The question naturally arises as to how the unfortunate ryot found the money for these continual charges. The answer lies in the fact that a great deal more land was brought into cultivation after the asal jama had been fixed: this land paid no revenue, and constant references to it are made in the Board of Revenue's minutes under the name of "secreted lands". This land was cultivated without the official knowledge

²⁸ Final report on the settlement of Tippera and Noakhali." W. H. Thomson, I.C.S.

²⁹ Total amount of revenue payable.

³¹ i.e. a division.

of Government and its produce helped to pay the gradually increasing demands.

In the time of Mir Jafar the abwabs reached a point when they were intolerable, and the greatest distress fell on revenue agent and ryot alike.

The ryot's only protection in the last resource was desertion, and this defence he was very reluctant to employ, being by nature, inclination, and tradition "*ascriptus glebæ*": but it was a powerful weapon, amounting in effect to a strike: without agricultural produce the zamindar could not hope to pay his own dues; and an oppressive zamindar would drive his tenants and ryots into the arms of less exacting employers: but when all is said, the lot of the ryot after 1740 was one of increasing misery, which, it is to be feared, was not completely alleviated in the Company's days and to which the Permanent Settlement of 1793 contributed its share.

The ryot could not always desert: famine sometimes forced him to take up casual or hired labour *e.g.*, the petition³² of Syam Sundar Chatterjee, a revenue farmer who was appealing for remission of revenue due, on the ground that "the distress of the ryots is so very severe.....that those who remain are now searching for food by daily labour of the meanest kind."

The Company's officers soon found out how these abwabs were turned into extortion. Verelst says³³....."the truth cannot be doubted that the poor and industrious tenant is taxed by his zamindar or collector for every extravagance".....and the instructions to the supervisors contained a caution to them to prevent such extortion.

In 1769, when the Company began to consider the duties of the Diwani seriously, a fresh problem presented itself, namely, how to ascertain the difference between the sum received as land revenue by Government and the amount actually paid by the ryot. This problem was never solved, and the ryot's heavy burden was never really lifted during the days of the Company's régime.

³² R. B. P. Dec. 10th, 1773.

³³ Verelst, p. 235.

It must be generally admitted that the only sound method of assessing revenue is by assessing in pyramid fashion, *i.e.*, working from the bottom upwards by means of accurate measurement and a first-hand knowledge of that man and his conditions of life upon whom, and upon which, all land revenue ultimately, in an agricultural country, depends, *i.e.*, upon the cultivator of the soil.

Such a method was not unknown in India and was probably partially employed by Todar Mall in 1589. The method is called the *taksis*⁸⁴ method, but was unfortunately very little employed; it is the direct opposite of the *taksim* method which was the normal method employed in Bengal: this method assessed the revenue from the top downwards in a conjectural manner and was most uneven in its effects. The *taksim* method was the root of the revenue difficulties in Bengal, which some of the District officers noticed and to which they called the attention of Government; *e.g.*, the letter⁸⁵ from the Collector of Chittagong, dated July 10th, 1773.

He is writing of the difficulty of recovering past arrears in the revenue.....“I have executed all your orders.....except the transmittal of the old balances (*i.e.* deficits).....under the distinctions of Desperate—Doubtful—and Recoverable.....but it will require much scrutiny and research to ascertain the exact proportion of the balances recoverable. Self-interest will prompt every individual to plead inability, and the officers of the collections, it is to be apprehended, will not be proof against the temptation of offers for making favourable reports.....

I advised your hon'ble Board of my proceeding to the *mofussil* last January to gain a knowledge of the waste lands as well as of such as were secreted; I thought such a previous scrutiny necessary to confirm the truth of frauds suspected, which would lead to a just and equitable adjustment when the settlement took place...I think I briefly acquainted you, gentlemen, that the waste lands had little or no attention paid to them: that the renters of these lands could not procure the

⁸⁴ An account of the actual or realisable revenue.

⁸⁵ R. B. P. August 17th, 1773.

pottahs³⁶ or receipts from the zamindar.....In the confused and disjointed state of the Chittagong lands not a chakla or pargana³⁷ stood entire of the land holders; some pay to the sadar,³⁸ some to a sezawal³⁹ appointed for this purpose: with the districts of one man in five or six, perhaps more, places, it must have been utterly impossible for any Collector whatever to ascertain the true and real collection of any one zamindar's district or parganah: had detection been successful in one part, the arts of the landholder would lay it to some error of another part of his zamindari; the measurement renewed would not only have been expensive, but of little or no use, had the Collector himself not been present: for venality would have made the same progress as in the last measurement.

The point Government has not hitherto gained is a knowledge of the actual collections from the ryots throughout the Province, and how much they exceed the established one paid to Government. By such information only of the abilities of the tenants, assessments can be formed with precision and equity. The secreted lands are, without a doubt, considerable, and are, in fact, the lands of the State."

This penetrating and valuable criticism ends with an account of the difficulties encountered from zamindars and kanungos when the writer was making the settlement and describing how much his work was "approved by the talookdars and ryots, the most useful and valuable members of the revenue."

The attention of the reader is drawn firstly, to the frank avowal that it is impossible for a Collector to ascertain the true and real collection of a single pargana in the district; and secondly, to the very important statement about measurement of the land. In this Mr. Bentley lays his finger on the only true remedy, which the Government under the Crown afterwards adopted, namely, a real and accurate measurement made

³⁶ The nearest English equivalent is lease.

³⁷ Division of territory.

³⁸ Head-quarters; in this case, Chittagong.

³⁹ An Officer specially deputed to administer and collect the revenue of a district.

under the supervision of an experienced member of the Indian Civil Service. The Collector of Chittagong states that no measurement, except under the Collector's eye, is of any value at all; and he tells the Board point blank that the whole failure of the revenue collection is due to the fact that Government has not yet any real knowledge of the actual collection from the ryots and by how much this actual collection exceeds the authorised collection. This letter must be regarded as a most important contribution to the revenue history of this period, for it reveals, beyond any possibility of doubt, that a contemporary servant of the Company was able to diagnose correctly and accurately the failures of the system prevailing in 1772-74; and it shows that the Company's younger servants in the mofussil had a truer and juster appreciation of the needs of the country than the Governor and his Council sitting as a Board of Revenue in Calcutta. Bentley and Baber⁴⁰ were not the only men who realised the failure, but, being fairly senior officers, they could speak more freely and precisely.

We must now return to the Committee of Circuit.

The Committee at the very commencement of their work in Nadia found that "it was indispensably necessary to form an entire new hastobud,⁴¹ or explanation, of the diverse and complex articles which were to compose the collections. These consisted of the asal or original ground rent and a variety of abwabs which had been indiscriminately levied at different periods by the Government, zamindars, farmers, and even by the inferior collectors. After the Committee had made a thorough inspection of the above articles of revenue, they proposed to deduct "such as appeared most oppressive to the inhabitants, or of late establishment; at the same time reserving those which were long-standing and which had been cheerfully accepted by the ryots..... Among the former were duties arbitrarily levied by the zamindars and farmers⁴² upon all goods and necessities of life passing by water through the interior part of the country.

⁴⁰ Resident at Midnapur; an officer of a marked ability and originality.

⁴¹ Letter of the President and Council to the Court of Directors. Nov. 3rd, 1773.

⁴² Revenue farmers, ijaradars.

The Bazi Jama or fines for petty crimes and misdemeanours were also, agreeably to the humane and equitable spirit of your orders, totally abolished, as well as the haldari, a tax upon marriage..... To prevent such exactions as aforementioned in future, the Committee formed new amulnamas, or leases, in which the claims of the ryots were precisely and distinctly ascertained and the farmers restricted from making any further demands under the severest penalties. To this end, and to prevent the farmers eluding this restriction, they were ordered to grant new pottahs or deeds to the ryots, the form of which was drawn out by the Committee..... Another principle object of the Committee was to reduce the charges of collection as low as possible, from the conviction that the retrenchment of improper and unnecessary expenses opens a source of increase of revenue." These last words have a familiar sound to-day when retrenchment committees succeed each other like the traditional Amuraths.

The anxiety of the Committee to protect the ryot is shown in the form of amulnama or lease which they drew up, in which exactions were expressly forbidden; at the same time the Committee realised that philanthropy did not preclude business, for the amulnama specially directed that all good cultivation was to be immediately rewarded by the profits accruing from it. The instructions contained in the amulnama to the farmers were of a stringent but general character, rather like the Ten Commandments.

The anxiety of the Committee for the ryot's welfare was further evinced in the instructions issued to Lala Dhar Singh Roy,⁴³ the Company's diwan of the parganas of Akhra in the zamindari of the Maharaja Krishna Chandra Roy, which contain definite and stringent orders against the illegal use of armed servants etc., and urging watchfulness against the oppression by agents.

The reckless accusations of extortion against European and Indian officials of the Company must be received with caution. For instance, Mr. G. G. Ducarel, Collector of Purnea, in

⁴³ C. C. P. June, 1772, pp. 56—59.

reporting⁴⁴ a series of charges against his diwan, Raja Debi Singh, (afterwards denounced by Burke) asserted his firm belief in the Raja's innocence; and supported his opinion with papers. Ducarel attributed the charges to the malevolence of a Mahomedan rival and produced proofs of Debi Singh's humanity from all classes, notably from one Shah Mohamed Riza, a well-known local saint, who resided within Raja Debi Singh's jurisdiction and explicitly cleared the Raja from any suspicion of being extortionate.

The Committee enquired next into allegations of oppression inflicted by the Company's servants and their agents, and published a notice, dated July 25th 1772, calling for information on the subject and directing that all details should either be sent to the Committee at Kasimbazar or else to the Council at Fort William. The removal of the Khalsa from Murshidabad to Calcutta was important. The Committee, in a minute dated July 28th, 1772, pointed out that their orders received from the Directors left them the responsibility of devising new modes of administrations; but they felt that their action in this matter required the immediate sanction of the Council, and their minutes record the resolution that "as this is a question on the issue of which all our material arrangements for the Khalsa Department must necessarily depend, resolved that a copy of the minutes be immediately forwarded to the Council in Calcutta and that they be requested to furnish us with their opinion....."

The Committee of Circuit, while at Kasimbazar, concerned themselves with many things besides the collections, and consequently much of their activity is outside the scope of this enquiry. These subjects included the reduction of the Nawab's allowances and the examination of the silk trade. The Diwani, however, did not merely comprise the collection of the revenues: it also included the administration of Civil Justice, and as the first object of the Committee was to consolidate the Company's control over the Diwani, this important feature came before them, to which a brief reference is necessary. The Committee's proceedings for the 15th August, 1772, record new plans for

⁴⁴ C. C. P. August, 1772, pp. 322—346.

the Administration of Justice; they proposed to form in the districts, two Courts of Judicature, namely the Diwani adalat, called the mofussil Diwani adalat, and the Faujdari adalat; the former for civil, the latter for criminal jurisdiction: the matters cognisable by each Court were strictly defined; and the details of the plan can be read in the pages of Colebrooke and Harington. In addition to the mofussil or district Courts, two similar Courts were established at the seat of Government. These were Sadar or Head-quarters Courts. The District Diwani adalat Courts were presided over by the Collector, and the Sadar Diwani adalat Court was presided over by a member of the Council. In the Faujdari Courts the Kazi⁴⁵ and Mufti⁴⁶ were to expound the law, but the Collector "shall make it his business to attend" while at the Sadar Faujdari adalat a member of the Council was to perform the same functions as the Collector performed in the Mofussil Court. These Courts were designed to check and eradicate the abuses to which Verelst in 1769 had directed the attention of the supervisors..... "you are further to observe that the want of regular registers of all causes and determinations has encouraged the natural propensity of the judge to bribery and fraud....." and again, "It is difficult to determine whether the original customs, or the degenerate manners of the Mussalmen (sic), have most contributed to confound the principles of right and wrong in these provinces. Certain it is that almost every decision of theirs is a corrupt bargain with the highest bidder. The numerous offences which are compromised by fines have left a great latitude for unjust determinations. Trifling offenders and even many condemned on fictitious accusations are frequently loaded with heavy demands, and capital offences are as often absolved by the venal judge. Your conduct should be.....to inculcate strongly in the minds of the people that we are not desirous to augment our revenue by such impositions but to acquire their confidence by the equity and impartiality of our proceedings."⁴⁷

⁴⁵ Musalman Legal Officers.

⁴⁶ *Ibid.*

⁴⁷ Verelst, pp. 229-230.

The new regulations also embodied and developed the instructions issued to those responsible for collecting the Company's revenues in 1767.⁴⁸ In these regulations the protection of the ryot from unjust demands and extortion is enjoined.

The regulations had one marked defect. As Harington points out,⁴⁹ the system vested in one person the powers both of a tax-collector and of a magistrate, the very complaint which Hastings himself had brought⁵⁰ against the supervisors: it was obvious that the Company's employee would make a satisfactory revenue return the first object of his care, as his service reputation would largely depend on his doing so. Sir John Shore a few years later defended this on the ground that it was "impossible to draw a line between the revenue and judicial departments in such a manner as to prevent their clashing; in this case either the revenues must suffer or the administration of justice be suspended..... It may be possible in course of time to induce the natives to pay their rents with regularity and without compulsion, but this is not the case at present." The Collectors were also given power to frame such subsidiary regulations "as the welfare of their respective districts shall require." The proposed new regulations, numbering 37 sections, were enclosed in a covering letter to the Council at Fort William, dated 15th August, 1772, and were approved by the Council on August 21st, 1772.

The covering letter also contained a commentary on the existing criminal jurisdiction of the Provinces, and "a review of the different officers of justice, which, however unwilling we are to engross your time with such details, we deem necessary on this occasion."

While admitting their original simplicity and design, the Committee point out, an easy task, their failure and corruption. "From this variety of materials we have endeavoured to form the plan of a more compact but more extensive system

⁴⁸ Bengal Govt. Proceedings. Oct. 1st, 1767.

⁴⁹ Harington i. p. 34.

⁵⁰ Letter to Sir G. Colebrooke. March 26th, 1772.

of judicature.....the usurped powers of the officers of the collection and of the creditors over the persons of their debtors is abolished.....The detestable and unauthorised exactions of the Faujdari Court which had its exact imitators in every farmer and amil⁵¹ of the province under the denomination of bazi jamahave been prohibited..... It has been our aim to make the access to justice as easy as possible."

The Committee in a letter dated August 20th, 1772, addressed to the Governor and Council, proposed that the whole Council should compose a Board of Revenue assembling twice, or oftener, in the week. These proposals are reproduced both by Colebrooke⁵² and Harington,⁵³ and they received the assent of the Governor in Council on August 29th, 1772. They comprised some important changes.

A large proportion of the districts known as Huzur Zilla land⁵⁴ was turned into collectorships; "the farming having been entirely subdivided into collectorships under the agency of the Company's servants, the control and superintendence to be exercised by the President in Council will consist chiefly in issuing the necessary orders to those collectors; in inspecting, auditing and passing their accounts; and in occasionally visiting their districts". The whole trend of the Committee's recommendation is towards the centralisation of the revenue work in Calcutta: as has been seen, the Khalsa or Treasury Office was removed from Murshidabad to Calcutta, and an elaborate series of "daftars",⁵⁵ or departments, partly under the general supervision of an Indian officer called the Roy Royan was established. This officer drew the very high pay of Rs. 5,000/- a month, and in particular was responsible for checking the work and the account of the Indian diwans in the districts appointed to assist the Collectors, and for seeing that the Board's orders were correctly translated and transmitted to the districts: the first Roy Royan was Maharaja Rajballabh. The business of the Khalsa office consisted "in receiving and examining all

⁵¹ Revenue official.

⁵² Supplement, pp. 194—200.

⁵³ Analysis vol. i., pp. 25—33.

⁵⁴ Land that paid revenue direct to the Khalsa.

⁵⁵ Lit. Office.

the accounts transmitted in the Bengali language", in checking the challans or invoices with the remittances actually received, and in realising the collections of those who paid their revenue at head-quarters instead of to some local farmer. The realisation of these payments made direct to the Khalsa was the special work of a European officer of the Company, called the Superintendent⁵⁶ of the Khalsa Records, whose work required an officer of responsibility with a good working knowledge both of Persian and Bengali, for the Superintendent was also responsible in a great degree for the civil administration of those districts "which consist for the greater part of a number of inferior and petty mahals."⁵⁷ The first Superintendent of the Khalsa was the Hon'ble Alexander Elliot,⁵⁸ and it is noticeable, in view of Hastings' earlier comments on Verelst's employment of "boys" in the service, that Elliot was barely of age when appointed by Hastings to his important duties.⁵⁹

One other important office in the Revenue Department was reserved for a senior covenanted European servant of the Company: this was the Accountant-Generalship. The duties were those of the Chief Accountant Officer of the collections. The Accountant-General had "to keep the general books of the Revenue"; to prepare the monthly statements for the Board; to receive the accounts submitted by the Collectors and to assist in the superintendence of the revenue known as Huzur tasil,⁶⁰ i.e. the revenue paid directly to the Khalsa. The first Accountant-General was Mr. Charles Croftes "whose diligence and practice in that business.....justly entitle him to that important charge."

The reader is advised to consult Colebrooke's Supplement page 194—200 and Harington's analysis Vol. ii, pp. 25—33, for a full description of the duties attached to the various depart-

⁵⁶ This post was definitely sanctioned by the Board. Dec. 23rd, 1774. R. B. P. 23. xii. 1774.

The instructions for the Superintendent are contained in the minutes for Jan. 14th, 1775. G. G. P. 14. i. 1775.

⁵⁷ Minute of the Governor-General. G. G. P. April 7th, 1781.

⁵⁸ Younger brother of the first Lord Minto.

⁵⁹ The salary was Rs. 1,200/- p.m.

⁶⁰ Revenue collected by the chief fiscal officer without the intervention of a third party: in effect, the same as Huzur zilla.

ments through which the collections were managed at headquarters. It is worth noticing that the Indian clerical staff of these offices were paid by the Company on a scale that was by no means ungenerous.

The purchasing power of the rupee will illustrate this. In 1773 it was possible to buy⁶¹ thirty seers of ordinary rice for one rupee, and fifteen seers of the very best rice for the same amount; the present⁶² cost of ordinary rice is between 7 and 8 seers to the rupee. The Company's head clerks received a monthly salary ranging from Rs. 100/- to Rs. 500/-: the average clerk received 15 or 20 rupees a month and servants were paid Rs. 4/- a month each: if these salaries are multiplied by four they will compare favourably with present rates of pay, and the purchasing power of the rupee to-day is certainly less than one-fourth of the purchasing power of the rupee in 1773.

This concluded the main work of the Committee of Circuit at Kasimbazar: the new organisation was not long to remain in force: in 1773 fresh changes took place, as we shall see, resulting in abolishing, for the time, the Collector.

The best work achieved by the Committee was in their General Regulations for the administration of justice: the administration of both civil and criminal justice had collapsed. Every evil that can aggravate the judicial system had fastened on it: corruption, delay and ignorance made "justice", as administered, the scourge of the poor and the slave of the rich. Dacoity⁶³ was rampant, as the Committee's proceedings record, and was the subject of a special minute by Hastings who was driven to advocating the most ferocious penalties in hopes of restoring internal security. The new Courts, though far from perfect, offered great relief to the people, especially to the ryots, and within a few months of their establishment began to restore confidence in the judicial administration of the Government and a desire for Government's protection. The Collector was ordered to make access to himself as easy as possible, and to place a box outside his Court house into which

⁶¹ i.e. in Calcutta; it was cheaper in the Mofussil.

⁶² 1925.

⁶³ Robbery under arms.

shy petitioners might drop their complaints. The Collector was to keep the key of the box and to peruse each petition in open Court.

Dr. Firminger⁶⁴ has shown that the actual revenue settlement by the Committee was a failure, owing to the fact, as Hastings admitted, (Proceedings of the Council, March 8th, 1775), that the revenue demanded from the farmers was too high; but the work done was approved of by the Directors in their letter dated April 16th, 1773,—“Your attention to the settlement of the Revenues has our entire approbation, and it is with the utmost satisfaction we observe that the farming system will be generally adopted; more specially as the researches and discoveries made in the two preceding years must have nearly ascertained the value and produce of the lands, so that imposition on the part of the farmers respecting the value of the lands and oppression of the tenants may, we hope, be easily avoided.”

This optimism was not shared by all the Company's officers in the mofussil. Mr. Baber, the Resident at Midnapore,⁶⁵ had severely criticised the ignorance of the real facts, viz., the actual payments made by the ryots, and the scanty basis for any settlement: his letter is quoted in full in the second portion of this volume.

In a work recently published⁶⁶ the author claims that “Hastings drained the morass and marked the road.....the thing was done and done in two years.” So far was it from being done that the Board in 1774 unanimously felt it necessary to issue circular letters to the senior officers in the district, admitting the collapse of the revenue collections and calling on them for their advice. In modern slang, the revenue department issued the S.O.S. call within two years of the completion of the Committee of Circuit's report.

The resolutions which purported to be the programme of work set before themselves by the Committee of Circuit have been recorded in the Calcutta Committee of Revenue consulta-

⁶⁴ Firminger i., pp. ccxxv to ccxxxii.

⁶⁵ (afterwards Chief at Murshidabad) R. B. P. Dec. 15th, 1772.

⁶⁶ “Hastings in Bengal” 1772—1774.

tions and in the proceedings of the Committee of Circuit (Bengal Government Records). They have been conveniently condensed by Miss Monckton Jones,⁶⁷ whose summary I venture to reproduce here.—

- (1) Farms to be let on lease for five years.
- (2) Farms not to exceed the value of one lakh.
- (3) A Committee of Circuit to be appointed.....
- (4 & 5) (Names of Committee, and districts to be visited).
- (6) Supravisors to be known henceforth as Collectors.
- (7) A diwan to be appointed who shall be joined with the Collector.
- (8) A public seal of the Company to be used with every transaction.
- (9) Sepoys not to be employed in the collections, except in urgent cases, and by warrant under the public seal.
- (10) The rents of ryots to be fixed and not exceeded on pain of the forfeiture of the farmer's lease.
- (11) The farmer's rents also to be fixed according to the rent-roll of the lease.
- (12) No mathots (*i.e.* additional cesses) to be permitted. The existing ones to be scrutinised by the Collectors and abolished if pernicious.
- (13) Nazirs and salamis (presents) at first interviews to be discontinued.
- (14) The old farmers to settle the rents in the presence of the new farmer, who is to be responsible for any outstanding balance.
- (15) A Mohurrir (accountant clerk) to be appointed to every farm⁶⁸ to note receipt of rents and to send monthly accounts to the Collector at the district Sadar Cutcherry.
- (16) Collectors forbidden to purchase grain on pain of dismissal.

⁶⁷ Cf. Note pp. 274-275. "Hastings in Bengal".

⁶⁸ Ijara.

- (17) No peshcar,⁶⁹ banyan, or other servant of a Collector is to farm any lands.
- (18) The Committee are to search out means to obviate usury: Collectors' banyans forbidden to lend money, but farmers to continue the usual takavi (*i.e.* advance for seed and working necessities) to ryots.
- (19) Kists (instalments of revenue) to be paid at the harvest times.
- (20) A list of assigned lands to Government servants (chakran zamin) to be made.
- (21) All zamindari chaukis (toll bars) except those immediately dependent on Government, to be abolished.
- (22) All orders and changes to be advertised by the Board of Revenue.
- (23) Collectors to submit the rent-roll of each farm arranged in parganas, and the changes of the collection to be entered.
- (24) Dacca district to be specially considered.

These were the resolutions of the Committee of Circuit, but in the light of what was actually achieved they can only be regarded as pious aspirations.

No. 2 was never put into force.

No. 7 divided authority and increased intrigue.

No. 9 was honoured in the letter, but not in the spirit: the records of the Board from 1772—74 contain frequent references to peons⁷⁰ and hurcaras⁷¹ being quartered on refractory zamindars: confinement was common and one Collector openly informed the Board that he has used all possible severity "short of corporal punishment" to induce the zamindars in his district to pay. The farmers were forbidden to use sepoys to collect from the

⁶⁹ Head-clerk.

⁷⁰ Minor Court officials.

⁷¹ Bailiffs

ryots, but, as Mr. Higginson, Collector of Birbhum, pointed out, no ryot could hope to defy a zamindar or talukdar or farmer, so the prohibition amounted to very little.

- No. 10 was nugatory. The Company never knew what the ryot paid, and never succeeded in introducing a standard lease: this regulation sounds peremptory but was impossible to carry into effect so long as the entire records of the land revenue were in the hands of the kanungos.
- No. 12 The abolition of cesses might be proclaimed, but could never be enforced, so long as the ignorance of the actual revenue paid prevailed. As the Commission of 1776 disclosed, the abolition of a cess was made frequently the opportunity of increasing the sums extorted from the unfortunate ryot.
- No. 15 introduced a fresh element of corruption. A man on Rs. 20/- a month was appointed to record the actual receipt of rents by the farmer and to report the sum so received to the Collector. No single report would be worth the paper on which it was written.
- No. 17 This ordinance could never be enforced: the banyan could, and did, always hold and farm lands in a relative's name: the banyan⁷² of the Governor himself was a notorious farmer, and continued to hold his farms long after the date of this edict.
- No. 18 This edict could not be enforced: those who know the collusive methods which prevailed in Bengal at this period can only be surprised that such experienced men as the Committee thought fit to issue such a general prohibition; they might as well have published the eighth commandment "for general information."

⁷² Krishna Kanta Nandi, the notorious "Kantoo Baboo", who in 1774 was proved to be holding farms to the value of Rs. 13,33,664: three of these were over one lakh each in value. G. G. P. March 17th, 1775.

No. 19, 20, 21 & 22 were beneficial ordinances, of a practical nature, not dealing in vague prohibitions.

It cannot, I think, be maintained in the face of the evidence revealed by the letters received from the districts that Warren Hastings and the Committee of Circuit improved or even alleviated the methods of collecting the land revenue in Bengal.

In fact they had introduced a more evil element than had hitherto existed by the putting up of the revenues to public auction. The revenues had been farmed long before the Company's day, but the farmers had been selected by Government from men of position, who knew the land. The new regulations introduced by the Committee of Circuit made it possible for any man to bid for the land. Those who know India will realise the consternation⁷⁸ which such a change must have brought upon all classes except speculators. Men who were mere nobodies now bid for and obtained farms: many were speculators from another part of the country, whose sole object was to squeeze out every anna from the land and its cultivators, utterly careless of what resulted, so long as their speculation was successful. Others bid from malicious and hostile motives in order to turn out or embarrass some zamindar against whom they had a grudge; in a word, the land revenue was placed at the mercy of every kind of disreputable gambler. It may be urged that the Company's difficulties were great, that there was no other method of obtaining the knowledge of the revenue capacity of the districts. In the opinion of the writer this regulation alone of the Committee of Circuit deprives Hastings and his fellow members of any claim to be regarded as successful in their handling of the Collections. If farming was necessary, it could have been carried out on different lines, working with the assistance of men of substance and with the existing zamindars, many of whom found themselves ousted by some bidder from the control of lands whose revenue they had collected for generations from people who knew them. Nor will the claim made by Hastings that he had turned the supervisor from an independent official into a useful subordinate stand very close

⁷⁸ Cf. *infra*. p. 64; Mr. S. Middleton's letter.

scrutiny. The proceedings of the Board are filled with instructions issued to Collectors at different times to make a fresh settlement in the place of the 1772 settlement which had broken down; thus placing the man on the spot in a position of practical independence, because the Board were almost bound to accept the settlement made by him. The problem was very difficult; Hastings and his Committee tried to solve it by concentrating power at head-quarters and by an efficient control of the Khalsa: experience was to show that efficient district officers and a judicious decentralisation were the real solution, and that a just revenue system must rest first and foremost on the district officer, not on the Secretariat.

In the administration of Justice a pleasanter picture presents itself. A real attempt was made by the newly organised Diwani adalat Courts to protect the ryot. Evidence of this is ample in the reports submitted by district officers to head-quarters: and the following extracts may be taken as samples.

Mr. Thomas Pattle, writing from Lashkarpur,⁷⁴ reports that he has made over charge of his Collectorate, and the letter continues.....“I daily receive the most convincing proof of the great relief the country experiences from a regular, impartial and speedy administration of justice. How far my ryots have availed themselves of the opportunity you were pleased to afford them of reaping these advantages the voluminous Adalat proceedings forwarded monthly from my catcherry⁷⁵ will show; and I have every reason to think that they reckon an easy and uninterrupted access to justice as one of the greatest blessings they enjoy”. He asks to be allowed to carry on this work because of its beneficent effects “although the exercise of it has not only proved by far the most laborious, but the most ungrateful and unsatisfactory part of my duty: ungrateful, because whatever pains I may take, I can seldom reconcile both parties to my award; and unsatisfactory, because with the best intention I am liable to error.” This is a fair picture of one who in his own words worked “to ensure the success of

⁷⁴ R. B. P. Jan. 18th, 1774.

⁷⁵ Court.

the welfare of the inhabitants of this Province for which I shall always feel a degree of partiality, and I trust that there is no impropriety in the avowal". Nor was Mr. Pattle alone in his efforts. Mr. Thomas Henchman, writing⁷⁶ from Malda on March 16th, 1774, urges the retention of the Diwani adalat Courts in the country districts.

"I had no less than 80 cases undermined"—when orders restricting his judicial duties were received—"which I would have referred to you, but the complainants declined the proposal as attended with too much inconvenience on account of the distances.....The creditors, in such instances, acted prudently in submitting to their injuries when redress, by not being nearer at hand, would have only been an addition to their grievances. They may indeed apply to the black officers of Government but with little satisfaction, until they (*i.e.* those officers) can be made to understand that the purchase and sale of justice is not to be considered among the perquisites of their station: the fear of punishment will not obviate such practices, particularly in the cases that most require it, which are among the poorer kinds of people, who will undergo much oppression before they can persuade themselves to complain against those placed immediately in authority over them: the dependence of a ryot upon a farmer or a talukdar is too great for the former to run the hazard of falling under the displeasure of either of the latter."

It will be admitted, therefore, that the Company's district officers during the period 1772-1774 were alive to the faulty methods of collection, to the oppression and mismanagement which harried the ryots, and that they freely reported the result of their observations to head-quarters. The Board's position was difficult: the good that they would do, they could not: their masters at home were not easy to serve and expected a good return for their outlay, but when all is considered, the revenue policy of Hastings and the Committee of Circuit in Bengal and of the Directors at Home cannot be called satisfactory: its fundamental error was a steady determination to concentrate

⁷⁶ R. B. P. April 5th, 1774.

the administration of the land revenue collections at Calcutta, at the expense of an efficient administration in the districts.

The establishment of the Provincial Councils is a further example of this policy, which, it must be admitted, was more agreeable to the Court of Directors than any plan which increased the power and responsibility of the single district officer.

IV. In April 1773, the Court of Directors sent instructions to the Governor-in-Council in Bengal to recall the English collectors from their districts. The motive for this seems to have been a fear lest these junior officers should neglect the Company's interests and turn to private trade. These orders were considered by the Board in Calcutta on November 23rd 1773. In this meeting a detailed plan was drawn up⁷⁷ for the control and management of the revenues.

The Board's object was to carry out their orders and at the same time to prevent too drastic an alteration in the collection of the revenues. They were "of opinion that the immediate removal of the Collectors or the establishment of any consistent and permanent system without such preparatory measures as might prevent the bad consequences of too sudden a change would be hazardous to the collections and bring at once a greater weight of business on the members of the superior administration than they could possibly support." Accordingly they proposed a plan of such a nature that it "could be adopted and completed by such means as experience shall furnish and the final orders of the Hon'ble Company allow....."

This resulted in a determination—

- (1) To preserve the existing districts (Collectorships) with certain modifications.
- (2) Each district to be superintended by a diwan or amil, except those let entirely to zamindars or farmers in which case the zamindar or farmer shall enjoy the authority of the diwan.
- (3) To form a Committee of Revenue at the Presidency consisting of two members of the Board and

⁷⁷ Cf. Colebrooke, pp. 200-206 and Harington, ii, pp. 29-34.

three senior servants below Council: which Committee shall meet daily and transact the necessary business, assisted by the Roy Royan, and supervise and control the diwans.

- (4) Occasional commissioners or inspectors chosen specially for their knowledge of Persian and “moderation of temper”, and not by seniority, are to be sent out by the Board from time to time. Great importance was attached to the appointment of these gentlemen: their selection had to be the unanimous choice of the whole Board; “an objection made by a single member of the Board to any one proposed as wanting these requisites shall be a sufficient bar to his appointment without proofs being required to support it.” They were to get Rs. 1,500/- p.m. while acting, but were forbidden to take their own servants, agents, or clerks on tour with them, or to lend money or have any commercial dealings whatever in their tour-district.

Similar stringent orders were issued to military officers, “both European and Native”, and the employees of the Faujdari adalats:

The Board was to act as a general Court of Appeal to the ryot against “diwans, zamindars, farmers, and other public officers of the revenue.”

As a temporary measure the three provinces were divided into six divisions,⁷⁸ each under a Provincial Council consisting of one chief, and four senior servants of the Company, assisted by a Secretary, Persian translator, accountant, clerks, etc., except in Calcutta⁷⁹ where the Provincial Council consisted of two members of Council and three senior servants with the usual staff.

In Calcutta moreover the Roy Royan acted as the Company's diwan, while the Government appointed a diwan to each of the Provincial Councils.

⁷⁸ Murshidabad, Calcutta, Dacca, Burdwan, Dinajpur, Patna.

⁷⁹ The Calcutta Council was more usually known as the Calcutta Committee of Revenue.

The various collectors were to be recalled as soon as they had adjusted their accounts and handed over charge, and naibs,⁸⁰ appointed by the various Provincial Councils, were to take over the interior collectorates in each of the six Divisions; these naibs were authorised to hold the Courts of Diwani adalat but appeals in all cases were allowed to the Provincial Sadar adalat, which was supervised by the members of the Provincial Council.

Thus the European element in the collections was very definitely diluted, and the administration still more centralised at a time when a knowledge of the districts was of paramount importance.

In his reproduction of minutes of the Council, Colebrooke omits the passage which expresses the anxiety of the Council to prevent personal corruption among its servants.

"It⁸¹ has already been remarked that the great weight of affairs with which the administration is already loaded will not admit of the immediate introduction of the proposed system, and it is possible that it may still remain a charge too great for one body to manage, even with all the regularity which time and experience may give it. But if it should be found so, the collections will be better conducted at the Presidency by the same Provincial Councils than under the same control within the districts, because of the dangerous abuse which may be made of the personal influence of the members composing these Provincial Councils and resident within their Division". But the Council proceed in the next sentence to make the extraordinary comment... "neither will their⁸² business suffer by the distance of their situation except only in the case of extraordinary investigations, which may require the presence of individuals, or the inspection of mofussil papers."

The Council then explain the reason for giving the members of the Council who were Chiefs of a Provincial Council a salary of Rs. 3,000/- a month..... "It will be a reasonable compensation for the loss which the members of

⁸⁰ Lit. Deputies.

⁸¹ R. B. P. Nov. 23rd, 1773.

⁸² i.e. the Supreme Council of Revenue's.

the Superior Council may be supposed to sustain by being excluded from every benefit of trade which they could not excuse, however disposed in themselves, without some degree of oppression. They will have more leisure to attend to the duties of their stations ; and the Chiefs of the Provincial Councils will be more at liberty to check and correct any irregularity of others being under no restraint on account of their own private concerns..." and they express a hope that a mutual guard against illicit profits will be maintained and that no collusion for improper purposes will occur, as it was "our duty to express our sentiments on a subject of such importance without reserve, although our declaration may admit of a misconstruction against ourselves. As men, the servants of the Company are not exempted from the frailties and wants of humanity. If allowed the liberty of private trade while they possess an unbounded power (and who shall bind those who constitute the Government itself) their trade will be a monopoly and an oppression. If forbidden to trade, without some reparation for the loss and some allowed means of acquiring a livelihood and even the prospect of a competency, the feeble words of a public edict will not hold them, but they will with little scruple break through them and attain those ends by unallowed means, because they will think that a decree which imposes upon them the necessity of perpetual penury could not have been really intended for their rigid observance ; such having been in many instances the fatal practice of this Service. We say fatal, because laws and restrictions which have no coercion and bear too hardly on the passions for the common sufferance of mankind, inevitably defeat their own purpose. They become totally disregarded, nor is it deemed an impeachment of morality to transgress them ; and it is a consequence as infallible that when men are once allowed to pass the line of their prescribed duty at their own option, they will by degrees extend the latitude to the furthest extreme of corruptions, embezzlement and rapine.

For these reasons we have judged it advisable to withhold the temptations of oppression from those whose superior influence would afford them the most ready means of exercis-

ing it, and to secure their forbearance by an equivalent and certain income.....We would wish to extend the like rule to the inferior servants in power, especially those of the Provincial Councils, by restraining them also totally from trade, and making them proportionable allowances, but we cannot proceed to such a length without an express authority.....We have therefore left the inferior servants in possession of the privilege of a fair trade, and hope that the distinction which we have made will guard against any great abuse of it."

In addition to the Rs. 3,000/- which was assigned as a monthly salary, for the reasons already given, to the Chief of the Provincial Council, the 2nd, 3rd, 4th, 5th members received Rs. 600/-, Rs. 500/-, Rs. 400/-, Rs. 400/- respectively, while secretaries, translators and accountants received Rs. 100/- each. All these were monthly salaries.

The new resolutions were immediately put into force, and the officials concerned were duly informed in a circular letter⁸⁸ dated November 23rd, 1773. In the letter it was stated that "in consequence of the orders of the Hon'ble Court of Directors, having thought it necessary to recall the Collectors and establish a new system of superintendency for collecting the revenue of the Provinces of Bengal and Behar, we have resolved as a present expedient to divide the Province into six grand Divisions, each Division to be under the management of a Council consisting of a chief and four members..... . We desire you will observe that, although we have resolved immediately to adopt the above mentioned plan we mean it and declare it to be only for a temporary purpose and introductory to any other more general and permanent one which the Hon'ble Court of Directors or we may hereafter determine on....."

In place of the existing establishment for a Collector, a revised establishment for each Collectorship was drawn up. Thus while retaining the Collectorship as the direct territorial unit of the collections, the system established in 1772 was almost completely changed; the main effect was to weaken considerably the control, feeble as it already was, of the

⁸⁸ R. B. P. Nov. 23rd, 1773.

European officer over the collections. The change was entirely for the bad: it checked a growing public spirit among the younger officers of the Company: it definitely deprived the Company of that increasing knowledge of the state of the revenue and the methods of collecting it; and it was a tacit announcement that the Company found the subject beyond their powers, and that, provided the stipulated sum was received, it did not much matter how much was collected nor the manner in which it was obtained. For this retrogressive step the Directors are primarily responsible.

The proceedings of the Board of Revenue for 1774, until the change created by the Regulation Act, bear much the same character as those recorded during the régime of the Collector: the letters issued to Collectors were of a peremptory nature, those to the Councils are less dictatorial, but unmistakably authoritative.

The same tales of refractory and unsatisfactory zamindars, of large "balances" mostly irrecoverable, of oppressed and despairing ryots are received from the Councils at head quarters, and the same injunctions to collect the balances and to deal severely with the defaulting zamindars are sent into the mofussil.

General rules for "the better management of business" were issued⁸⁴ to the Chiefs of the Provincial Councils..... "We think it necessary to apprise you of the following rules which we wish to see applied and observed in regulating the offices for managing the detail of business at the several grand Divisions. First, the rent of all lands which are in lease to responsible farmers should be paid immediately at the sadar, as well as with a view to save to Government the expenses of collecting, as to cut off the sources of embezzlement and corruption which, notwithstanding the most coercive regulations, will ever be inseparable from the management of inferior collectors.

Secondly, the rents of lands whose farmers are not thus substantial, but the circumstance and situation of which will admit of their being collected at the seat of the provincial

⁸⁴ R. B. P. Jan. 11th, 1774.

Council, should rather be collected by an officer, or sarista,⁸⁵ comprehended in the sadar cutcherry,⁸⁶ than by a separate cutcherry on the spot under the management of a naib. The same reasons are to be assigned for this, as for the proceeding rule: it will retrench expense, it will restrain embezzlement and corruption, and it will further, from being under the immediate eye of yourselves, your diwan and his naib, prove the means of preventing balances, which often arise from a relaxed conduct in inferior collectors and insufficient authority to enforce payments. Thirdly, in arranging the management of districts which cannot be regulated by the two preceding rules, a proper regard must be had to the geography of the country and local situation of the lands; by this mode a more considerable collection may be comprehended under one mofussil cutcherry

On the 12th January 1774⁸⁷ the Board of Revenue prescribed additional Regulations defining the powers of the Provincial Councils. These include—

“The Provincial Councils shall not publish any proclamation, either written or verbal, which may in any shape effect our intercourse with foreign nations or the general constitution of the Government of these Provinces without an express order from the superior Council of Revenue.” Then follow certain regulations controlling petitions and warrants: No. 13 states that “claims to zamindaris exceeding Rs. 1,000/- annual produce are to come under the cognizance of the Chief and Council, but if the zamindaris exceed Rs. 10,000/- annual malguzari,⁸⁸ and the alienated lands Rs. 1,000/- annual produce, they must be transmitted to the Superior Council of Revenue for their approbation before a decision is passed upon them.....”

(Zamindaris producing less than Rs. 1,000/- and alienated lands less than Rs. 100 annually were to be taken cognizance of by the Superintendent of the Diwani adalat, but the Chief could, at his discretion, refer them to the Council).

⁸⁵ Record-keeper.

⁸⁶ Court or Office.

⁸⁷ R. B. P., Jan. 12th, 1774.

⁸⁸ Revenue Assessment.

"The executive power is vested in the Chief alone: no act of authority whatever shall be exercised by the members of the Provincial Council except the Superintendent of the adalat in his judicial capacity."

Some idea of the pecuniary responsibility of the Chiefs and members of the Provincial Councils may be gained from the estimate of the disbursements⁸⁹ from the Dacca Treasury for the year 1774—

	Rs.
Dacca Investment ...	10,50,000
Warehouse establishment	} ... 2,10,000
Bleaching and washing charges	
Lakhmipur ⁹⁰ investment ...	4,50,000
Charges military ...	70,000
Buxey's office—(Bakshi's) ⁹¹ ...	11,000
Mahalat Huzuri ⁹² ...	81,000
„ Nizamat ⁹³ ...	1,96,215
Salt Advances ...	4,40,000
Advances for transporting lime ...	67,864
Advances for making lime ...	20,000
Total ...	25,96,489

or (reckoning ten rupees to the pound sterling) £259,649 in the money of King George III.

To turn more directly to the Council's administration record, two immediate problems are noticeable ;

(a) those connected with the administration of justice.

(b) those dealing immediately with the collection of the revenue.

In the matter of justice, the recall of the Collectors necessitated a readjustment of the administration of justice in the mofussil Courts.

⁸⁹ R. B. P., March 16th, 1774.

⁹⁰ A district under the Dacca Council's management.

⁹¹ Paymaster's office.

⁹² Districts paying Revenue to Government direct.

⁹³ Districts paying Revenue to Government through Collectors.

The Provincial Council at Murshidabad, in spite of the dissent of their Chief, Mr. Samuel Middleton, made certain proposals⁹⁴ to establish small Courts for dealing with petty cases, to be staffed by minor officials: their desire was to make justice easy, cheap and accessible. The Board disallowed the proposals on the ground of expense, and of the untrustworthy nature of the officials who would of necessity be employed and who would become "subservient to the will of zamindars and farmers"; and the Board goes on to content itself with the hope..... "We would fain persuade ourselves, where the interest of the zamindars and farmers is so materially connected with the ease and security of the ryots, and where it so greatly depends on their labour and industry, as it must evidently do when they hold lands on a long lease, that this consideration will prevent them from being guilty of injustice"⁹⁵..... Such complacency, in the face of written reports to the opposite effect received from the districts almost each week, is hard to pardon. The records of the Board for 1772-1774 show a continual desire of the district officers to extend the work of the Courts; and the inaction of the Board must be ascribed to lack of men, lack of money, and to a feeling that the actual collection of the revenues was the first and foremost duty of the Company's servants, before which nothing could or should be placed.

In the matter of revenue the Provincial Councils faced the same problems and difficulties as the Collectors had done; the same ignorance of the amount actually paid by the ryot continued to prevail, and the outstanding deficits or "balances" increased. The Dinajpur Council,⁹⁶ openly stated that the land was over-assessed; the Murshidabad Council⁹⁷ made the same report..... "We do not hesitate to declare our opinion that the district is over-assessed."

The Burdwan Council forwarded⁹⁸ a report from Mr. Alexander Higginson, late Collector of Birbhum, on the

⁹⁴ R. B. P., March 3rd, 1774.

⁹⁵ R. B. P., March 3rd, 1774.

⁹⁶ R. B. P., May 31st, 1774.

⁹⁷ *Ibid.*

⁹⁸ R. B. P., June 26th, 1774.

difficulty of collecting the outstanding deficits, and he continues..... "I am sorry to be under the necessity of acquainting you that there are complaints from all parts.....of a very considerable desertion of ryots owing to the oppressions and exactions committed by the old farmers and to the like conduct of many of the new farmers." Mr. Higginson estimated that in some places 30% of the ryots had deserted.

The Provincial Councils were not lacking in sympathy for the difficulties of zamindars. After the Board had issued orders for the ejection of the Rani Bhawani from the zamindari of Rajshahi, the Provincial Council of Murshidabad addressed⁹⁹ the Board on her behalf, that she might retain some of her privileges..... "We flatter ourselves we shall not incur your censure if, incited by motives of compassion, we interest ourselves in her..... Waiving every argument of the responsibility of the Province, and every public plea which might be urged in favour of her present claim, we wish to connect her cause as much as possible with that of humanity, since the severity with which she has hitherto been treated, however deservedly, and the additional anguish she will still experience from a communication of your injunctions respecting her son,¹⁰⁰ will, we hope, when combined together, be of sufficient force to expiate every cause of displeasure she has so inconsiderately given to Government."

The Board replied in the negative, they described the plea for humanity as "misplaced or ill-founded" and the deficit to be due to extravagance and mismanagement.

Another frequent source of trouble was the bankrupt state of the farmers themselves.

In a letter¹⁰¹ from the Dinajpur Provincial Council dated September 9th, 1774, the Council write "We know them (*i.e.* the farmers) to be all in debt and that their creditors are ready to seize the first money that comes into their hands....."

These extracts are sufficient to show that whether Collector

⁹⁹ R. B. P., July 12th, 1774.

¹⁰⁰ Her son had been debarred from succession to the Zamindari by the Board's order in favour of another claimant.

¹⁰¹ R. B. P., Sept. 20th, 1774.

or Provincial Council took charge of the collections, the difficulties remained the same. Finally, with the Councils came an increase of native officers of whom the chief in each Division was the diwan. Each Provincial Council was assisted by a native officer called a diwan—his office was very important, but it was difficult to find men capable of filling the office.

At the Board's meeting on July 5th, 1774, the President laid before the Board "an abstract of the official letters which have been sent and of the answers which have been returned by the diwans.

Letters. Answered. Not answered.				
Dacca	...	22	15	7
Murshidabad	...	23	nil	23
Burdwan	...	13	7	6
Dinajpur	...	14	nil	14

Consequently, a circular letter was sent to the Provincial Councils directing them "to impress upon their diwans the necessity of submitting regular replies to all letters received by them from the President and the Roy Royan."¹⁰²

The institution of the Provincial Councils was avowedly temporary, and it was only in proper working force for six months before the changes made by the Regulating Act: during those six months, however, the minutes of the Board of Revenue are filled with petitions from farmers and zamindars pleading inability to pay, with letters from the Councils complaining of the villainies of the farmers and the miseries of the ryots, in fact, with all the evidence of a collapsing revenue system.

Before this, the Council of Revenue at Patna, an authoritative body, gave in detail¹⁰³ a distressing account of the state of their province (Bihar) and, foreshadowing Sir John Shore, or even Sir P. Francis, recommended definitely the settlement of their Province on long or perpetual leases. They felt that no collections could be satisfactorily arrived at except on a basis

¹⁰² R. B. P., July 5th, 1774

¹⁰³ R. B. P., Jan. 29th, 1773

of stability and they argued that a lengthy tenure alone would ensure such stability. Their letter is dated December 17th, 1772, and commences by relating the great diminution of the inhabitants due to the severity of the famine (1770), and for other causes which they detail; the letter continues, "having thus been under the necessity of representing to you the desolate condition of this province, it remains that we submit to you our sentiments on the measures which seem best calculated to produce a remedy. It has been successfully practised by the Hindustan Princes that, where a particular district has gone to ruin, to give it to a zamindar or any other man of known good conduct for a long course of years, or in perpetuity, at a fixed rent not to be increased should ever the industry of the renter raise an unexpected average to himself. This plan might be adopted either in the fixing of a small zamindari or renting of an extensive district. A moderate annual increase might be taken until the revenue arose to the highest rate which the taluk or pargana yielded in any year since our acquisition of the Diwani, and then it might remain fixed for the renter's life. Indeed, in some cases where the difference is very great, it might be necessary to extend the lease to the life of the son.....Every man might then consider the lands he rented as his own secure estate. His own interest must prompt him to promote agriculture and manufactures and encourage as many people as possible to settle on his lands, and he would certainly use his best endeavour to increase the culture of the sugar cane, the poppy, and such other articles as yield the greatest rent, though they at first require some trouble and expense..... We find that villages held mokarari (*i.e.* at a fixed rent) by officers of influence in the Government are the only ones which bear any proportion to their former value. It may be said that the farm may in time be greatly improved and that by these engagements the Company will lose the benefit of it: it will appear by the enclosed account that the revenue of the Province on this plan must amount to 65,15,726 rupees before the mokarari would take place; besides leases will be continually falling in by the deaths of the renters and there is no room to hope for any such improvement without

it. There is a further immediate convenience with which it would be attended; a petty zamindar enters into an agreement with the renter, embezzles the produce of his taluk, and then deserts with a considerable balance. In the meanwhile the taluk goes to ruin for want of its zamindar: no person is to be found who will purchase it or even accept it, until at length the zamindar is obliged to be vested back on his own terms, his misbehaviour overlooked, and his balances excused..... We should frequently find people to purchase the taluks, were we at liberty to fix them on the plan we have recommended, though they will not on the present uncertain footing; and few of the zamindars would venture to misbehave were they convinced that the loss of their inheritance would be the immediate consequence."

The Board replied to this letter on January 19th, 1773. "The plan which you recommend for the settlement of the Patna province on long or perpetual leases, although founded on good and solid arguments, appears to be too hazardous to venture on it without well weighing all the consequences of such an attempt, and ensuing to the Government, as far as the point of such distant speculation and depending on so many varying circumstances will admit of it, the full benefit intended by it without injury to the general interest. Leases for a long term of years, we are morally certain, will generally prove beneficial to the country, and so far to the revenue as the profits of the farmer will ensure the punctual discharge of their kists:¹⁰⁴ but we think they may be extended too far by making them perpetual unless a previous trial of a definite lease, but of some duration, to encourage the farmer to attend to the improvement of his farm, were made, to obtain a medium rent on which those of the perpetual leases could be formed.

The same grounds on which you build your opinion of the expediency of perpetual leases induced us to fix a period of five years for those of Bengal, and this we think sufficient to obtain an increase in the collections and an improvement in the population of the country; and this mode we incline to

¹⁰⁴ Instalments of revenue.

approve for the Province of Behar. Your proposal is liable to other objections.

Were the zamindars all men of ability and credit, it could not admit of a doubt that the most effectual way to improve the country and to ensure the punctual payment of the Government's rent would be to let them hold the zamindaris for life or even to descent to their heirs for ever on certain fixed rents. But as few will be found thus qualified you must either adopt this principle with those who are, and farm the rest as usual, or, to make the regulation universal, dispossess the insufficient zamindars of their inheritance to strangers. The first expedient would be too partial to do much good: it would do much harm since it would prove an infallible means of dispeopling the lands which still continue under the old form of Government. The latter would be an injustice to which we could never give our assent without departing from those principles which we have publicly held out as the rule of our conduct, and injuring the faith of Government which such a conduct would render suspicious even to them who immediately benefitted by it, and prevent their relying upon the performance of those assurances which were made for their encouragement and for the benefit of the Regulation. We shall defer our final determination regarding the future settlement of the Behar Province till the arrival of your Chief at the Presidency."

Other events were now impending. The news of the Regulating Act reached Calcutta in the late summer of 1774 and was communicated by the Board to the Provincial Councils.

Note.—(a) The establishment of a Provincial Council. The example given is that of Murshidabad.

				Pay per mensem.
				Rs.
Chief	...	...	...	3,000/-
2nd member	...	...	...	600/-
3rd member	...	...	...	500/-
4th and 5th members	...	...	...	400/- each
1 Secretary	}	...	...	100/- each
1 Accountant				
1 Persian Translator				

ASSISTANTS.

1 Secretary.	}	Total 10 assistants on Rs. 49-15-6 each per month.
1 Accountant.		
1 Persian Translator.		
3 Assistants in the Secretary's office.		
1 Assistant in the Accountant's office.		
1 Assistant with the Chief.		
1 Assistant in the Diwani adalat.		
1 Assistant in the Faujdari adalat.		

DIWAN'S OFFICE.

		Rs.
1 Diwan	... ..	1,000/- a month
1 Naib	... ..	400/- „ „
1 Peshkar	... ..	150/- „ „
1 Clerk	... ..	25/- „ „
1 Clerk	... ..	20/- „ „

SARISTA WĀSIL BAKI.

(Office of Amounts received and Outstanding).

		Rs.
1 Saristadar	... ..	100/- per month
3 Clerks	... each	20/- „ „
3 „	... each	15/- „ „

In addition to the staff already mentioned, the Diwan was assisted by—

		Rs.
1 Saristadar	... ..	100/- per month
1 Head clerk	... ..	35/- „ „
10 Clerks	... each	15/- „ „
1 Karkoon (Cashier or treasurer)	... ..	80/- „ „
The Provincial Treasury office contained		
1 Khazanchi (Cashier)	... ..	80/- per month
1 Cash-keeper	... ..	35/- „ „
4 Clerks	... each	15/- „ „

1	Head Poddar (Treasury servant)	...	...	15/-	„	„
2	Poddars	...	each	10/-	„	„

In each district, *i.e.* the place of the old Collectorate establishment, the following staff was instituted.

1	Naib	...	...	100/-	per month	
1	Peshkar	...	...	50/-	„	„
1	Saristadar	...	...	25/-	„	„
5	Clerks	...	each	10/-	„	„
2	Munshis	...	each	10/-	„	„
1	Khazanchi	...	...	25/-	„	„
2	Khazanchi's clerks	...	each	10/-	„	„
2	Poddars	...	each	5/-	„	„
1	Vakil ¹⁰⁵	...	...	30/-	„	„
1	Jamadar ¹⁰⁶	...	...	10/-	„	„
10	Peons	...	each	4/-	„	„
2	Daftaris ¹⁰⁷	...	each	3/8/-	„	„
1	Ferash ¹⁰⁸	...	...	5/-	„	„
	Ink, paper, lamp oil	...	...	50/-	„	„
	The total cost of each district establishment amounted to			440/-	„	„

(b) Copy of the Penalty bond to be executed by gentlemen of the Council in conformity with their resolution dated November 23rd, 1773, forbidding them to carry on any private trade in the Provinces of Bengal, Behar and Orissa.

Know all men by these presents that I.....Councillor at Fort William in Bengal in the service of the United Company merchants of England trading to the East Indies and held and firmly bound unto the said United Company of Merchants of England trading to the East Indies as aforesaid in the penal sum of Twenty Thousand Pounds sterling money of England to lawful payment whereof truly to be made, I do hereby bind myself unto the said United Company of Merchants firmly by these presents. In witness whereof, I have at Fort William

¹⁰⁵ Attorney.

¹⁰⁶ Head-peon.

¹⁰⁷ Book-binders.

¹⁰⁸ Menial in charge of the office.

in Bengal aforesaid hereby set my hand and seal this first day of December and year of Our Lord one thousand seven hundred and seventy-three (1773). Whereas the above bound, for and in consideration of receiving of and from the above named United Company of Merchants of England by their agents the President and Council at Fort William in Bengal aforesaid the allowance of sicca rupees three thousand every month, to be reckoned from the date of this obligation, is restricted and hereby prohibited from directly or indirectly, by himself or agents, carrying on any kind of trade or commerce whatever, either in Calcutta in Bengal aforesaid, or the divisions thereof, or in any of the Provinces of Bengal, Behar and Orissa, except that of diamonds for remittance to Europe,¹⁰⁹ or goods and merchandises purchased by the above bound in Calcutta to be by him exported by sea to foreign markets, or goods the property of the above bound brought by sea from foreign markets in Calcutta aforesaid and there sold by the above bound or goods brought by sea from foreign markets in Calcutta aforesaid and therein purchased by the above bound and by him again sold in Calcutta aforesaid.

The condition of this obligation is such that if the above bound does not directly or indirectly, by himself or agents, carry on any kind of trade or commerce whatever in Calcutta, or in the Division thereof, or in any of the provinces of Bengal, Behar and Orissa but with the exceptions only as aforesaid and according to the spirit intent and meaning thereof, then, and in such case, this obligation to be void and of no effect, otherwise to remain in full force and virtue.

V and VI. The Regulating Act of 1773 (13, George iii., Cap. LXIII) was, as Professor Ramsay Muir has said,¹¹⁰ "a well meant attempt to introduce a better system of Government, but being designed in ignorance of the real nature of the problem, it was a total failure." It belonged to that class of empirical administration which the Company's servants in India were beginning to reject

¹⁰⁹ The common method of making remittances instead of in specie, which was bulky and very hard to obtain.

¹¹⁰ "Making of British India", pp. 130, 133—39.

because they, the men on the spot, were learning that a great deal more detailed information was required before legislation in revenue matters could take definite and lasting form. Both Parliament and the Court of Directors were anxious to establish a better administration in the Company's Indian possessions: this administration was to be effected without the direct intervention of the British Government, but it was to include a Supreme Court of Judicature independent of the Governor-General and Council. In brief, it was, like most British attempts to solve a problem, a compromise; a compromise between the governors and the governed. Unfortunately, this compromise was based on assumptions, not on facts, and its internal defects became glaringly apparent as soon it was put into execution: but it must be reckoned among the attempts of the British Government and the Directors to obtain information whereby their Indian territories could be better administered, because it specifically required that information regarding the revenues and Government should be communicated by the Company periodically to the British Government, and it aimed at giving a more authoritative Government and a trained, professional Judicature to the Provinces. Unfortunately, the design of the British Government and the Directors failed, but the failure was not so complete as has been generally supposed. The bitter personal quarrels inside the Supreme Council, and the astonishing rivalry between the Executive and the Judicature have tended to conceal the fact that much valuable information came to light during the period 1774-1776, which, in spite of a divided Council and a paralysed Executive, materially contributed to a better understanding of the problem of collecting and administering the land revenue.

The Regulating Act reconstituted the Executive Government of the Company's territories in India by forming a Supreme Council, consisting of a Governor-General and four Councillors. Hastings, the Governor, became the first Governor-General and the Council consisted of General Clavering, Colonel Monson, and Messrs. R. Barwell and Philip Francis. This Council became, as its predecessor had done, a Committee for the

administration of the land revenue and its proceedings are recorded as the proceedings of the Governor-General and Council in the Revenue Department; it also inherited the generic designation of "the Board."

The last act, almost, of the old Committee of Revenue had been to issue a circular letter, dated October 23rd, 1774, making enquiries from the Provincial Councils about

(a) the state and condition of the divisions under their respective control in agriculture, population, manufactures and commerce.

(b) the causes of the diminution in the revenue.

The Committee further required a general statement of the deficits up to April, 1774, "with an observation on what part of them may be received", and an opinion whether the payments were likely to increase in the proportion fixed in the bandobust¹¹¹ settled by the Committee of Circuit in 1772.

The first meeting of the new Board was held on November 1st, 1774, when the Governor-General reviewed the situation created by the Regulating Act and explained the methods which had been in use for conducting the public business; he expressed his readiness to help the new-comers and continued "The points which I shall now beg leave to submit to your consideration are, first, the mode of conducting the business of the revenue and, next, the political system of these Provinces.

The general mode which is at this time established for the management of the collections is as follows.

The Provinces are formed into six Divisions, each comprehending several inferior districts, under the direction of a Chief and Council. These receive their orders from the Board at large and report to them their proceedings in a separate Department called a Council of Revenue; and, for the greater facility of despatching business with the inhabitants and for the preservation of the ancient forms and rules of office, a diwan, or minister of the revenue is appointed to each Division who is joined to the Provincial Council, and keeps all the accounts and records of the country languages; native

¹¹¹ Revenue Settlement.

superintendents are also appointed to each district of the Provincial Divisions with the title of naibs, and correspond with the Provincial Councils and diwans. The diwans also transmit their accounts and proceedings to an office of ancient institution lately transferred from the city of Murshidabad to Calcutta, named the Khalsa, which is under the charge of an officer entitled the Roy Royan, who occasionally sits at the meeting of the Council of Revenue, and is the channel of communication between the Board and the diwans, transmitting to the latter the counterparts of the orders of the Board which are sent to the Provincial Councils and receives their answer. The exceptions to this general system are the Province of Chittagong, which from its remote situation and small revenue has been left under the single charge of the Chief of the Factory, and the districts of Callamore and Ramgur under Captain Camac, and of the Jangal Tarai of Kharakpur under Captain Browne. These may be properly termed military Collectors.....with the military Collectors the correspondence is carried on by the Governor only, but according to the instructions now received from the Company, it seems requisite that it should in future be conducted by the Council at large.....I must beg leave to conclude this subject with earnestly offering my advice for the continuation of this system in all its parts, with such alterations only as the late change in the Government has rendered indispensably necessary. Innovations are always attended with difficulties and inconveniences. Innovations in the revenue with a suspension of the collections and a change at this season of the year would be particularly dangerous as the time of the harvest payments are now approaching: For the same reason your speedy determination upon the future mode of managing and collecting the revenues would prove of essential service.

The Court of Directors has been advised of the formation of this establishment in consequence of their orders transmitted to us in their letter of the 7th April, 1773 and we may shortly hope to be furnished with their final determination concerning it. I must likewise recommend the continuance of the separation which was originally made of the Revenue Department from

the other offices of Government as the only means by which it can be regularly conducted, and, as there is no branch of the Company's affairs in which their interests so essentially depend, I propose that the Council do assemble for the conduct of it in the same manner as was provided by the late Council of Revenue. It will be necessary to form the subsidiary regulations for separating the revenue from the Commercial Department and preventing competition between them, and to determine what servants shall be employed in the Revenue Branch, that the Board of Trade may be enabled to make choice from amongst the rest of such as will be required for conducting the commercial business."

The following resolution was then passed: "The Board are of opinion that the established mode of collecting the revenue at this critical season when the greatest payments are made ought to be continued.....By allowing full operation to the present system, time will be given to the gentlemen arrived from Europe to make themselves acquainted with that essential and important branch of Government and to observe the perfections or imperfections of the plan for collecting the revenue. The Board, therefore, do not mean to preclude themselves from making such future alterations in this department as for their experience and more mature deliberation may suggest to them, until any order may arrive from the Court of Directors relative thereto."¹¹²

A circular letter to this effect was addressed to the Provincial Councils and the Chief of Chittagong.

At a very early date that dissension broke out which has made the first Council of the first British Governor-General in India so notorious. The points at issue were numerous, and cannot be entered into here, except so far as they concern the development of the revenue administration. Such an unfortunate spirit of division in the highest quarters was most detrimental to the Government: it found an echo in every Provincial Council; it introduced into the Company's service a spirit of partisanship at a time when every effort should have

been made to foster union and that esprit de corps which alone can build a service; it induced zamindars, tenants and farmers to support one side or the other in hopes of the remittance of revenue due from them or of increased privileges, and it tended to deepen the obscurity of the conditions in which the revenue was being collected or withheld. Yet, in spite of this unfavourable atmosphere the vigour, and, it must be admitted, the rancour of the Majority¹¹³ drove them to search into details which a more complacent and tolerant frame of mind would have been content to leave alone: thus laxity was exposed in the highest quarters. The improper privileges of Kantu Babu, the Governor-General's banyan, the interest of Barwell in the Dakshinashabazpur¹¹⁴ parganas, the unscrupulous screening of the deal in elephants carried through by W. M. Thackeray, are examples of this laxity,¹¹⁵ and whatever may be said of the motives by which they were exposed, the administration was made cleaner, and a higher standard of public conduct was indirectly set up.

The first constructive step taken by the new Government was the establishment of the post of Superintendent of the Khalsa Records, which was proposed by the Governor-General.¹¹⁶ The man selected was to be a senior servant to assist the Governor-General and Board in the more responsible confidential correspondence; to translate and place before the Board all petitions, with details of petitioner, etc., attached, and to act as a person through whom the Board can direct petitioners to attend; and generally to facilitate the investigations of the Board.

It was unanimously agreed to in part; but they disagreed as to the powers and salary of the Superintendent, the General and Francis being opposed to the proposition to place the salary on the same footing as that¹¹⁷ of the Chief of a Provincial

¹¹³ Messrs. Clavering, Monson, Francis.

¹¹⁴ Districts under the control of the Dacca Provincial Council of which Barwell had been the first chief.

¹¹⁵ Cf. an article by the writer in "Bengal Past and Present", Serial No. 56, Vol. xxviii, Part ii.

¹¹⁶ R. B. P. December 23rd, 1774.

¹¹⁷ i.e., Rs. 3,000/- p.m.

Council. An instance of Hastings' moderation is shown in the fact that, although he had a majority on the question of the salary (Barwell and Monson voting with him), yet he so felt the necessity that "the amount of all salaries or emoluments to new-created offices ought, if possible, to pass with the unanimous concurrence of the Board" that he offered to resume the discussion later. At this, General Clavering withdrew his opposition to the amount of the salary. Eventually, Mr. Elliot was appointed on Rs. 1,200/- a month, General Clavering dissenting on the ground of the officer's junior position in the service. The duties of this officer were carefully prescribed¹¹⁸ by the Council. They were

1. "To write letters to the Provincial Councils directing the delivery of the salt purchased at the Company's sale, and you are to report monthly to the Board the state of the deliveries.

2. To prepare parwanas¹¹⁹ from the Roy Royan to the Provincial diwans, to be signed by the Governor-General, but to be registered and attested by you.

3. To prepare petitions for the Board ; any member of the Board, to whom a petition is presented which he judges necessary to lay before the Board, will send it to you. You will translate the petition and send it to the Board with a report specifying from whom you received it. The amount of the claim is to be stated if it is a money transaction, and explanations as may seem proper.

4. To make such enquiries as may be directed by the Board in consequence of references made to them by the Provincial Councils.

5. To be careful that the records of the Khalsa are kept complete. The Persian translator and other assistants of the Khalsa are to be put under your direction but the Accountant General's Office is to remain separate."

(N.B.—This office of Superintendent of the Khalsa records was abolished in 1781, *vide* letter from the Board of Revenue to Mr. Duncan, February 9th, 1781. The office and other offices

¹¹⁸ G. G. P. Jan. 14th, 1775.

¹¹⁹ Written instructions.

of the Khalsa were then placed under a Committee of Revenue established at the Presidency and the Superintendent became preparer of Reports for the Revenue Department, and was placed under the orders of the Committee.)

At an early date evidence was received by the Council that the revenue collections were being seriously interfered with by the action of the Supreme Court and by the view which that body took of its duties and jurisdiction. The proceedings of January 17th, 1775, record a case referred to the Board by the Calcutta Committee of Revenue whose Court of Diwani adalat had been frustrated in its jurisdiction by a writ of habeas corpus issued by the Supreme Court directing the release of one Bansi Ram who had been imprisoned at the instance of Mr. John Sumner for defalcation and debt. The Dacca Provincial Council in a letter dated December 7th, 1774,¹²⁰ reported a similar frustration of their jurisdiction through the orders of their Diwani adalat court being set aside, and the arrested man's release ordered "which will equally disappoint and alarm his creditors and contribute very much to lower and diminish the influence of the Provincial Courts of Justice," which in its turn will "throw insuperable obstacles to the settling of the Diwani claims and amounts."

The Superintendent of the Khalsa Records, in drawing¹²¹ the Board's attention to the large increase in the number of petitions for the reversal of the decrees passed under the previous administration since the establishment of the Supreme Court of Judicature in Bengal, also attributed this new feature to the change of legal authority which had given rise to a sort of gambling hope among disappointed creditors. "Those of the natives who know that their claims must be disapproved in the established Courts of the Country, bear in their minds the irregularities of the former rulers upon any change in the members of their government, and do not despair of a decision favourable to them, though contrary to the meaning of the judicial regulations. The number of petitions which have been referred to the Superintendent of the Khalsa plainly evinces

¹²⁰ G. G. P. Jan. 18th, 1775.

¹²¹ G. G. P. March 1st, 1775.

the truth of the above observations, many of which have lain dormant for years without having once been mentioned or thought of.....The Superintendent being of the opinion that whilst the natives are flattered with these hopes they will flock from all parts of the provinces with petitions, and knowing how impossible it is for the Members of the Administration to attend to all the irregular and petty complaints which would be thus brought before them, had drawn up the following proposals.....” both for the benefit of the Governor-General in Council as well as for the complainants.

These were sanctioned by the Board and included—

- (i) That all complaints against Provincial Councils, mofussil adalats, or native officers of Government be reported to the Board.
- (ii) Complaints against English gentlemen or their banyans to be reported to the Board.
- (iii) Applications for remission of revenue upon the settlement to be reported to the Board.
- (iv) That the Superintendent be empowered to throw out trivial complaints, on entering such in a book to be laid each week before the Board.
- (v) The Superintendent's proceedings to be kept, and an office allowed him for that purpose.

On March 3rd, 1775, the Board issued a circular letter to the Provincial Councils enclosing a copy of the recent act of Parliament (13 Geo. iii), and issuing certain instructions relating to the collection and management of the revenues.¹²² “The Legislature having thought it advisable to establish the present Supreme Council with the particular and profest view, among many other important objects, of taking upon them the ordering, management, and government of the territorial acquisitions and revenues in these kingdoms, we have thought it necessary, in addition to the standing instructions under which the Provincial Councils now act, to require you to fix your most careful attention to such clauses in the late Act as have any reference to the collection and management of the revenue or to the persons

¹²² G. G. P. March 9th, 1775.

who may be employed in that branch of the Company's service, particularly to those which relate to the trade and presents, and accompanying we have sent you a copy of the Act.

2. If you find that any provisions in the Act do of course create a necessity of any alterations in your standing instructions, you must apprise us thereof.

3. We are determined to carry the Law into execution in the strictest manner.

4. Your salaries having been provisionally settled until the pleasure of the Court of Directors should be known, we consider them as standing in lieu of all emoluments whatsoever, except the advantage of house rent where the Hon'ble Company have houses that can without detriment to their service be spared for the use of the Chief.

5. We direct that a translation into the Persian and Bengal Languages of that clause in the Act of Parliament which relates to the acceptance of presents and to the restriction of all persons concerned in the collection of the revenue from trade, be affixed in some conspicuous place in the cutcherry together with a copy in English for the information of the natives and all others whom it may concern.

6. That whatsoever collections are made in the new year be carried to the account of the new year only so far as the amount of them falls within or equals the kists or payments which are due, and the excess only shall be applied to extinguish the balance of the former year, but that care be taken to recover the balances of the last year, and that the farmer be made clearly to understand that the intent and objects of this regulation are only to prevent encroachments on the collections of the new year for discharging the arrears of the last, and that the demands for the balance still due on the collections of the last year shall be exacted with the same rigour as if this regulation had not taken place.

7. That, for the future, in case the farmers cannot pay up the balances of the preceding year, you do report the same to this Board, explaining in the fullest and most circumstantial manner both the reasons assigned and the probable causes of the deficiencies, and the state and capacities of the farms that

we may take such measures for dispossessing the farmer and reletting the farms or otherwise as we may think proper.

8. That no encouragement be given to the farmers to expect any future remission in their rents as the Company's orders on this head are very strict and we are determined to carry them into execution as closely as possible.

9. That you make it a standing rule to forward to us monthly a price current of all sorts of grain agreeably to the orders you received under date the 16th August (1774) as well a particular account of the salt at the different markets established in the districts comprised in your Division. These accounts are to be accompanied by a Bengal account under the seal and signature of the darogas¹²³ of the several principal Gunges¹²⁴ as well the annual account of the produce of grain etc., conformable to the above mentioned orders."

Each month was revealing the incompatibility of temperaments inside the Council: almost every case referred from the districts for a decision became a party matter: the responsibility for this rests largely on General Clavering and Francis, whose suspicious hostility was too often couched in terms which can only be described as offensive. Much of this opposition to the suggestions of the Governor-General can be justified, but nothing can excuse the insulting way in which that opposition was carried on. The Governor-General's courtesy and patience in the most provoking conditions were remarkable, and his tenacity was more than a match for the rancour of Francis, and the choleric "zid"¹²⁵ of Clavering. On many occasions the Governor-General was forced to dissolve the Council, in vain protesting against the waste of time and the pettiness of the personalities which were absorbing the Council's attention.

Meanwhile, important information was coming in from the Company's senior district officers in the Provinces, in response to the circular issued by the old Board on October 23rd, 1774.

Mr. George Vansittart, late Chief of the Burdwan Council

¹²³ Officers in charge.

¹²⁴ Toll-bars at ferries.

¹²⁵ (Urdu) "Envy, hatred, and all uncharitableness."

wrote,¹²⁶ advocating a lengthy settlement of the lands, instead of on the five years basis.....“If by the defalcation in the revenue you mean its being less now than some years ago this has not been the case in Burdwan, Midnapore or Bishenpore, but only in Birbhum and Pachete, and in these I look upon the loss of inhabitants to be the cause of it, which loss was chiefly occasioned by the famine in the year 1770. If you mean the collections falling short of the present settlement, I attribute it to the settlements having in some places been over-rated and in almost every place fixed as high as could be afforded in a favourable season so that every extraordinary accident unavoidably occasions deductions or balances. This I regard as the general cause throughout the Bengal Province, though doubtless instances may be found where deficiencies have arisen merely from the ignorance or misconduct of the farmers and officers although the lands have been let upon reasonable terms. If in this opinion I am not mistaken, I apprehend there is no immediate remedy or possibility of realising the settlement unless by reducing it to the actual value of the lands, which indeed would prevent balances but would not increase the collections. At the forming of the five years settlement, had the farmers been firmly persuaded that no abatement would be permitted notwithstanding the several accidents, they would have lowered their offers in proportion to the additional risk: in favourable seasons they would have received a profit and expended it; and in case of any extraordinary accident, for the greater part would have failed in their payments and have been ruined and imprisoned, so that Government would have paid a premium of insurance for only an ideal¹²⁷ security; they would have relinquished the benefit of favourable seasons when the seasons were particularly unfavourable. The most effectual mode for the prevention of balances would be to let the lands on such terms that in case of one person's failure another would be glad to pay the arrears and go on with the lease, and this would perhaps be the case if the farms were granted proportionally to their actual values

¹²⁶ G. G. P. Jan. 27th, 1775.

¹²⁷ *i.e.*, imaginary.

at a fixed rent for life, either to the zamindars themselves or to other persons as circumstances might direct, where the zamindaris are small and no particular objection occurs.

I look upon a settlement with the zamindars themselves to be on many accounts the most advisable particularly in consideration of the security arising from the power which the Government possesses of selling their lands to make good their balances.....The five-years settlement of Burdwan was made in 1178,¹²⁸ a twelve-month before the general settlement of Bengal. It was rated considerably higher than the medium of the years before the famine, and could not have been realised even if the seasons had been constantly favourable. Since it was formed, diminutions have taken place to the extent of near three lakhs of rupees.....and they apprehend this year a further diminution of about a lakh.....Pachete was as much over-rated as Birbhum and a new settlement was made with the zamindar.....it is very low, but not more so than the state of the districts required.....The enhanced price of grain immediately after the famine appears to me to have been the principal circumstance which deceived the farmers and induced them to offer more than the real value of the districts.....No one, I believe, will assert that Bengal is in as flourishing a state at present as in the year 177 (sic in MS., 1767?) when we first acquired an influence. Its decline arises from the decay of commerce, the drain of specie; and the acquisition of inhabitants are (sic) the only effectual remedies. The abolition of dastaks,¹²⁹ the regulation of duties on an equal and easy footing, the prohibition of the exertion of influence in providing the Company's investments and the forbidding of any new taxes to be imposed on the ryots, and other articles of the Bazi jama¹³⁰ to be levied from them and the prevention of the collectors of the revenue and the administration of justice being concerned in trade, although these I regard as salutary measures, but they are slow in their operation and will not alone be sufficient; the reduction of the ryots' rents to

¹²⁸ Bengal style, A. D. 1771-72.

¹²⁹ Documents authorising free transport of private goods.

¹³⁰ Miscellaneous revenue, e.g., fines, etc.

the standard of what they paid twenty years ago, and the letting out the country on fixed and easy leases for life would probably be very useful, but instead of an immediate increase to the revenue would occasion a considerable reduction. A supply of money from the neighbouring provinces would be a desirable object both to compensate this reduction and as the speediest means of reimbursing Bengal some part of the heavy sums which have been drained from it since the establishment of the English power.

(Sd.) GEORGE VANSITTART."

Mr. Samuel Middleton in replying¹⁸¹ gave an account of the deplorable state of his Division (Murshidabad).....
 "With regard to the first query proposed, namely, the state and conditions of the districts lately superintended by me, as to agriculture, population, commerce and manufactures it is too melancholy a truth that the whole country suffered a very dreadful depopulation at the time of the famine,¹⁸² and that the present thinness of the inhabitants manifest very clearly that the effects of that calamity still remain. The consequences, and most naturally, have been that a smaller portion of the lands are cultivated than before that event, and also that the manufacturers most particularly have suffered, as the manufacturing body are a peculiar caste who dedicate themselves to any particular branch of manufacture, not from choice or abilities but simply from the reason that their forefathers did the same, so that those members of this body who perished in the famine were a loss in great measure not to be repaired in future from the body of the community. When the manufactures suffer, it is needless to say commerce must languish. Such being the state of the country in general, there is no doubt that the zillas I superintended must have felt their share of the general effects, and in Rajshahi, to which I can speak with the greatest precision.....they have been experienced with greater extent, the manufacture of silk having been ever so considerable

¹⁸¹ G. G. P. April 7th, 1775.

¹⁸² 1770.

in the province: moreover the western part of it has been greatly detrimented by the oppressive and rapacious conduct of Amrat Singh who heretofore farmed that division. Under these circumstances it is but too evident that the agriculture, population and commerce of those zillas must be in a much worse state than before the famine. I flatter myself however that the evils I have mentioned here have not increased since the provinces were under my superintendence, but on the contrary have diminished and been remedied so far as the high revenue demanded by Government would admit.....I shall now proceed to the second query, *viz.*, the cause of the defalcation in the revenue and my ideas to remedy that evil: and here, notwithstanding the triteness of the plea, I must again revert to the famine as the real and genuine source from which the actual defalcation of the revenues has originated. Had the proper measures been pursued after that event, probably the effects of it might by this time have been felt in a much less considerable degree. But too much regard having been then and thereafter paid to the realising as considerable a present revenue as possible to Government, those efforts have of course continued aggravating instead of wearing away of themselves. Had an adequate remission been made in the revenues, and every other suitable encouragement been afforded to agriculture, inhabitants would have come in to cultivate our lands from the neighbouring countries, where they suffered the oppressions usual in black Governments, and population and agriculture would have recovered. Instead of which, when a very considerable portion, supposed over a third of the whole inhabitants, had perished, the remaining two-thirds were obliged to pay for the lands now left without cultivators, and thus the native ryots being oppressed, and no particular encouragement given to foreign ryots to come in—on the contrary the oppressions on the others, as it were, held out to deter them,—the country has languished ever since and the evil continues enhancing every day. Besides these several causes in the province of Rajshahi, I shall beg leave to mention in addition some particular ones.

The settlement made of that province by the Committee of Circuit was unavoidably arbitrary. The short time I had been

up there before the Committee's arrival, had not given me opportunity to furnish them with the necessary mofussil papers and accounts from which alone sufficient matter for a just and equitable estimation of the value of each farm could have been furnished: they were therefore obliged to have recourse to the settlements of former years and, as I had the honour in a former letter to inform the Council of Revenue, did not take into consideration (that) those settlements were merely nominal ones, the revenue realised to Government, under different pretexts which were allowed of, falling short from time to time two, three, nay, even four lakhs of rupees; which would have sufficiently proved that such a settlement was more than the revenue could bear, and that without a remission thereon either the revenue realised must fall short, or, if collected, the country must be ruined. It may naturally be demanded on this occasion how the Rani of Rajshahi who, as the old zamindar, must be well acquainted with the state of her districts, can be supposed to have agreed to a settlement which she knew those districts inadequate to, and entered into engagements which she might and must have known that she could not fulfill, as well as thus idly and uselessly exposing herself to the resentment of Government. In answer thereto, I must observe that the Rani, tenacious of her hereditary possessions, and dreading the disgrace and reproach which herself and family of longstanding as zamindars in the country must have suffered by its falling into other hands, on this footing and this only, sacrificing every future object to this present consideration offered such terms as she knew no others would bid up to, perhaps hoping that when the danger of being dispossessed at that time was obviated, Government might be by degrees convinced that the settlement was exorbitant and make her a suitable remission. The Committee, concluding her to be well acquainted with the state of her own zamindari, and sensible how much more eligible it is to farm to a zamindar than to an indifferent person, whose sole views are to make as much of his lease as he can without regard to the future state and welfare of the country, accepted the Rani's offer readily, but the consequences equally with the failure of former years have evidently shown that family pride

and dread of loss of character and fame induced the Rani to engage with Government beyond what her country could afford to pay.....(the writer also adds here that the oppressions of the farmer Amrat Singh and the complete hold over the Rani exercised by priests and Brahmins had affected the estate adversely).....Having thus stated the general causes of the depletion in the revenues, as well as other concurrent particular ones, for the failures in that province, which as longest under my direction I am best acquainted with I shall just throw out a few general hints as to the remedies which suggest themselves to me to stop these growing evils, observing at the same time that they can be only general ones ; these evils being such as will require all the wisdom of Government, with an unremitting attention to the minutest circumstances and to the effects of every measure adopted to obviate them. The first remedy which suggests itself, and without the adoption of which all other means will be fruitless, is a universal remission of some considerable proportion of the revenue throughout the provinces. Such remission should have been made immediately on the famine. Its not taking place then has made it more and more necessary every day, and the longer it is delayed, the more ruinous the consequences must be to this country and its revenues. But if such a remission be now afforded and care taken that this indulgence extend to the poor labourer and do not centre with the under-collectors, I do declare it as my opinion that the most salutary effects will be derived therefrom, and that, three more years hence, a revenue even beyond that now collected may probably be raised from the country without any oppression thereon. I would also recommend the leaving the lands, whenever it can possibly be done with security to Government, in the zamindar's hands in preference to indifferent ijaradars,¹⁸³ although the latter may bid more for the farms. The zamindar knows the country and will always, to preserve his own dignity and character, bid up to the worth of it rather than forfeit his title and possessions : and though the ijaradar who bids beyond him may perhaps ful-

¹⁸³ Holders of an ijara or farm on the revenue.

fill his engagements to Government, it must be by such an oppression on the ryots as must in the end prove destructive to the Company's revenues. When lands must of necessity be let to an ijaradar, the strictest attention should be paid to his being an inhabitant of the country he farms and having been conversant in revenue business, for ignorance in the mode of collection may in some and a great degree produce the same evils as extortion itself, and I am convinced that ignorance of many of our farmers, by an injudicious collection at one time, and at others by subjecting them to the villainies of more able and informed agents, has been the cause of as much mischief to the country and oppression to the people as any other circumstance that can be named. The zamindar is indeed in every light he can be viewed, the properest and the only person to whom Government can, consistently with the welfare of the country, let the lands: the ryots respect him and will gladly submit to everything but the most cruel hardships from his hands without repining as they look towards him as their natural master and protector; and he himself, considering his interest as permanent in the country, will avoid every oppression which, as it will injure the country, must also lend in the end to the detriment of himself and family.

Very different is the case with an ijaradar no ways concerned in the welfare of the country beyond the date of his engagements. His only care is to realise as fast as he can what he contracted to pay Government, and to appropriate to himself a considerable sum of money; perfectly indifferent, when those ends are accomplished, how far the country may be distressed, and the future revenues of Government diminished. The present remission, then, of the revenue, and the leaving the lands as much as possible in the possession of the zamindar appear to me to be the two primary and most necessary measures in order to remedy the depletion of the revenues.....after what I have said, it is no longer necessary for me to add anything in answer to the last query contained in your Secretary's letter, *viz.*, whether from my knowledge of the condition of the country I conceive that the payments will increase in the proportion fixed in the bandobast settled by the Committee of

Circuit 1772, as the whole of my observations tend to prove that the present revenue is beyond what the country can afford, and consequently that the increase cannot be realised without the ruin thereof.

I have, etc.,

(Sd.) SAMUEL MIDDLETON."

Mr. P. R. Dacres, who like Mr. S. Middleton, had been a member of the Committee of Circuit, commenced by stating particularly that he can and will only speak from his own experience and observation¹³⁴.

The chief produce and manufacture of the districts under his charge was salt. He considered that the salt districts and the 24 Parganas¹³⁵ had not suffered so terribly from the famine as had other districts, "their state of cultivation.....is in every degree adequate to realising the revenue fixed for the remaining term of the present leases.....the farmers are responsible persons and the ability of the districts is by no means on the decline....."

Dealing with the Jessore District, he alludes to the difficulty of the zamindar in fulfilling his engagements, and as a remedy suggests "a method so apparent that it is almost needless to mention it, I mean, to grant a remission in the rents".....he attributes the failure to pay the revenue in Jessore to the effects of the famine of 1770.

He also pointed out that a cause of distress and failure to pay the revenues was due to the public auction of the farms..... "The auction of lands for so long a period was not before known to the inhabitants of Bengal. Bidders were allowed to attend the sales, no less from a prospect of gain than from the novelty of the circumstances, a spirit of emulation was thus given birth to, and to have the reputation of landholders imperceptibly spurred them on to outbid one another. Thus was a district, the least calculated to feed such vain hopes,¹³⁶ heightened in its rents to an exorbitant rate; for besides having

¹³⁴ G. G. P. April 7th, 1775.

¹³⁵ A district round Calcutta on the left bank of R. Hooghly

¹³⁶ He is referring to the Nadia District.

suffered to an extreme degree from the direful effects of the famine, the soil is very unfertile and the ryots from the same cause so very indigent, that it is with difficulty that they are able to subsist upon their labour and pay their rents: from hence it is evident that they are taxed beyond what they can afford. The farmers who took the district found their expectations so little answered that most of them were reduced to a state of insolvency the first year: a settlement has since been made with the zamindar and a remission granted of Rs. 30,000/-; this sum, however, I conceive to be by no means adequate to the indulgence which the district requires to preserve it from further decay: a still further deduction of at least double that amount would be necessary for this salutary purpose; and when that is done I believe Government will still receive from it an equivalent rent to what was paid at the time of the cession of the Diwani¹⁸⁷.....” The writer then discusses the defalcation of the revenue. “Its apparent decline is to be attributed to many causes. The first and most material is the havoc which the famine made amongst the inhabitants, and which was consequently attended with a decrease in the cultivation. The lands have been taken in farm at a rent exceeding their ability. The farmers to fulfil their engagement have realised from the husbandman a larger rent than he has been able to afford: under this hardship to forsake his profession and his country has been the easiest and speediest means of relief..... The unavoidable accidents of drought and inundation have occasionally rendered it necessary to grant large deductions. The great quantity of specie, which has of late years, been exported from this country and the large investments annually sent home to England for which no returns are made, have also had a considerable influence in producing a decay of the revenues.

To remedy these evils and to restore the country to a flourishing state, there is but one effectual method; it cannot obviate the annual burden arising from the exports of the Company's investments but it will enable it better to support

it;—grant the ryots a total remission of the taxes which have been accumulating on their payments for these last 15 or 20 years past: let a settlement be then made with the zamindars, fixing the rent to perpetuity, and trust to a sale of their property as a security for their payments.” He states these methods would encourage immigration, improve agriculture and manufactures, increase prosperity, and improve the revenue: if zamindars are notoriously incapable, their lands might be let to responsible farmers for a lease of one or two lives under due guards against embezzlements... “I would not recommend the mode of a khas¹³⁸ collection which of all others has proved most disadvantageous to Government, as well as detrimental to the country from the ill use the khas collectors have generally made of their power and influence.” The writer admits that such experiments could not be introduced wholesale; “a trial on howsoever circumscribed a scale, I am satisfied, would produce in a degree the good effects wished for: I mean that the measure of letting out the lands to perpetuity should be uniformly observed and the remission of the taxes of the ryots granted in proportion as the state and condition of the respective districts might require.....

I have etc.,

(Sd.) M. DACRES.”

Dated, Calcutta,

February 10th, 1775.

Mr. G. G. Ducarel, giving evidence¹³⁹ in person before the Board, attributed the unhappy state of the country “to a constant drain of money without proportionable returns, which has impoverished the country and lowered the value of the land and their produce. Whilst the revenues of Bengal were spent at Murshidabad, the great concourse of people assembled there, and the luxury of a Court, required ample supplies of all the necessaries of life from the distant provinces; their productions

¹³⁸ Direct collection by the officers of Government.

¹³⁹ G. G. P. July 18th, 1775.

were then in constant demand, and regular returns of specie were made to answer the remittances of revenue. Murshidabad is now reduced to a village compared to its former state..... The Company spend the revenues of the Provinces chiefly in the maintenance of their troops, and provision of an investment for Europe, and there are no troops stationed in or near Purnea¹⁴⁰ nor any manufactures of consequence.....”

He states that $3\frac{1}{2}$ to 4 maunds¹⁴¹ of the best wheat and rice could be purchased in 1771/72 for one rupee ; and for inferior grain there was little demand at the same price for double the amount. He did not think under existing conditions the revenue would ever fully recover for the reasons mentioned. “I am fully of opinion that a person of experience with discretionary power might render great service to the Company and the province by effecting a permanent settlement in the most eligible mode according to local and particular circumstances, and upon an equitable valuation..... There are some parganas where the zamindars are capable and have such a natural interest with their tenants that it would be most advantageous to make the settlement with them on a long lease. There are others.....where the settlement must be made either with inferior talukdars or with the ryots themselves, if possible, upon a fixed and permanent rent.....The plan itself may appear very difficult to execute from the greatness of the detail ; but I know it to be practicable, if the ryots can be brought to give their consent, from the experience I have had in a partial trial.....”

Mr. Hurst, who had been chief of the Patna Council, attributed¹⁴² the failure of the revenue “to the continual foreign wars from the time of Aliverdi Khan¹⁴³ to the end of 1764 and to the famine of 1770 which had devastated the country. He also considered the settlement was very high and that the country could not afford “the increase in the proportion fixed in the bandobast” made by the Committee of Circuit.

¹⁴⁰ The district of which he had been Collector.

¹⁴¹ If he is correctly reported this rate was 4 times cheaper than the Calcutta rate of that day.

¹⁴² G. G. P. April 4th, 1775.

¹⁴³ 1740—1756.

This was very authoritative information, and must have afforded the Board some unpleasant reading. Other disquieting symptoms appeared. Discontent was showing itself among the Company's district officers. Each Provincial Council forwarded and endorsed petitions for the better pay of their assistants and complaints of insufficient salaries and the hardship of being restricted from trade. Accusations were being brought without a shred of evidence against the Company's oldest and most trusted servants, in the knowledge that the violent party spirit of the Majority would render precarious the chances of a fair hearing to the colleagues of Hastings and Barwell. The best evidence from the mofussil was unanimous in considering the settlement made in 1772 to be too high, and in condemning the irresponsible gambling introduced by the system which put the farms up to public auction. The most arresting advice is that of Messrs. P. M. Dacres and G. G. Ducarel, whose proposed remedy, *viz.*, a permanent settlement, evidently impressed Francis and was propounded by him at a later date without acknowledgment to its authors. The evidence, taken as a whole, displays a very considerable knowledge among the Company's district officers of the prevailing conditions, and a practical and humane desire to improve and relieve those conditions. The report ¹⁴⁴ of Mr. W. Harwood, Chief of the Provincial Council of Dinajpur, is a further example of this growing sense of administrative responsibility among the Company's officers. He is writing of the system in force in some districts of collecting the revenue by zilladars. The word zilladar has various meanings, but here it may be interpreted as a petty revenue officer having jurisdiction over several villages, subordinate to the pargana officer. Mr. Harwood states that "The system of collecting the revenues of Rangpur¹⁴⁵ by means of zilladars has been very prejudicial to the prosperity of that province: it has increased the charge of collection to an enormous sum; it has encouraged the destructive practice of discounting pats,¹⁴⁶ has impeded the circulation of specie, and

¹⁴⁴ G. G. P. June 7th, 1775.

¹⁴⁵ District in his Division.

¹⁴⁶ Pat, a promissory note.

in some measure contributed to the accumulation of so large a sum in the treasury. As adventurers and temporary residents in the district they are not interested in its welfare, and, as men without credit or responsibility, they have no concern for the good or ill-management of the public business: they are merely the channel through which the zamindars pay their rents to Government, they have no charge in the mofussil nor property to make good the balances which are frequently incurred; and being unable even to advance money when it is required for the discharge of a kist,¹⁴⁷ they have been obliged to discount the zamindars' pats before they became due, which has not only occasioned a new article of expense, but has introduced that very dangerous practice of trafficking in paper currency: the revenue passing through their hands also suffers great diminution, and is frequently spent or embezzled before it reaches the treasury..... It has been the invariable practice of the zilladars, with a view to make their continuance in employ a matter of necessity, to borrow money for the revenue of one year, and to repay it in the next: by this artful contrivance of receiving and paying fallacious sums, they have blended together the different years' accounts and collections and have confused and perplexed the business almost beyond a possibility of remedy....."

Similar tales of oppression endured by the ryots are made by Mr. N. Bateman, Chief of Chittagong. He complains¹⁴⁸ of the subterfuges of the principal zamindars and the kanungos, and the ignorance of the new diwan¹⁴⁹..... "The present declining and miserable state of the province of Roshnabad will no doubt appear to you, gentlemen, to merit immediate attention. I can venture with the utmost confidence to assure you that since Manik Bose (the Rajah's security) has had his man there, stiled the Rajah's diwan, the country in general, and the ryots in particular, have been most notoriously oppressed, even without prospect to them of redress; for the man who causes those oppressions governs the country with such absolute

¹⁴⁷ Instalment of revenue.

¹⁴⁸ G. G. P. July 7th, 1775.

¹⁴⁹ The Company's diwan.

sway, that the injured find it easier to suffer than to complain, and the consequence is less dreaded. The Rajah himself is in a state of servitude and oppression by being kept in poverty, ignorance, and a continual dread of the diwan's power and interest.

It is particularly expedient to check, if not redress, these abuses at this juncture ; there being a considerable balance due from the province, and the misery of the country is alleged as an excuse by the very man who is the creator of that misery, which I am sorry to say is too real to be doubted. The Rajah is interested in the welfare of his country and should not be deprived of power to increase it, but the diwan is interested in amassing as much money as he can get at this time ; for, though it may occasion the utter misery of the province a few years hence, there is not the least probability of his being a sufferer ; the loss will only fall on the Company and the Rajah.

It has long been the determination of your Hon'ble Board, and an object of your particular attention, to prevent the exaction of arbitrary taxes, as it is of a most pernicious nature. They prevail in the Roshnabad province to such an excessive degree that they have not only banished commerce almost entirely from that country, but greatly depopulated it....."

The minutes of the Governor General in Council for 1775 are full of complaints and petitions to the Board of extortion and oppression ; of "balances" which cannot be recovered ; of the rivalries and jealousies between individual farmers ; of bribery and dishonest conduct against all the servants, European and Indian alike, of the Company. The truth of these allegations are supported and denied by witnesses whose evidence seems to consist mainly of assertions. The general effect is that of discontent and unhappiness, but it has the redeeming feature of increasing knowledge and a growing capacity among the Company's officers in the districts to observe and suggest relief for the prevailing disorders ; unfortunately, the central executive body was too torn with dissension to make the best use of that knowledge. This knowledge was obtained with difficulty, for the Board absolutely prohibited any member of the Council from touring in the districts under severe penalties ;

moreover, the Council system itself was disliked by the officers called upon to serve in them : General Clavering in a minute¹⁵⁰ proposing the restoration of the system of Collectors said, "I have never yet conversed with anyone of the members of the Provincial Councils who has not been of that opinion. They know that they are unable collectively to be of any service in superintending the districts which are remote from the seat of their Council. These parts are consigned to naibs who, being conscious how little their conduct is liable to be controlled, seize every opportunity of abusing the great trust which is reposed in them."

There was much truth in this criticism ; the system was faulty because of its excessive centralising effect at a time when no efficient control had been established in the districts. This advice, supported by the best mofussil experience, was lost upon Hastings who never ceased his efforts to confine the bulk of revenue administration to Calcutta at the expense of the districts who were thus starved of responsible officers and local administration at a time when, to use the words of the Council of Patna, "so large a field is left for fraud and embezzlement that great care is required in the choice of the men who are to be entrusted with the management of the collections."¹⁵¹

A difficulty not infrequently mentioned in reports from the mofussil is the scarcity of rupees, which led to profiteering by the shroffs¹⁵² who bought up all that they could obtain, and disposed of them at an exorbitant profit to those who were under engagement to pay their revenue in rupees. It will be seen therefore that the information which the Company's district officers sent in to head-quarters during the first year of the new administration was steadily increasing in volume and in detail. The information was often accompanied by practical suggestions based on knowledge gained from residence in a particular district and from a genuine desire to improve the conditions in which the humbler subjects of the Company were living. In

¹⁵⁰ G. G. P. Sept. 12th, 1775.

¹⁵¹ G. G. P. Nov. 1st, 1775.

¹⁵² Men engaged in a banking, exchange-broking, and money-lending business.

these reports, too, can be detected an entirely different tone from that obtaining in those submitted by the supervisors; this is due to the growth of a sense of administrative responsibility. It is, therefore, not too much to say that the foundations of the district administration of India by Great Britain were laid between 1772 and 1777.

The Supreme Council themselves, although they were never reluctant to express the most unequivocal views to their subordinate officers in deciding any matter that came up for their opinion, show early in 1775 an uneasy consciousness that they did not know enough about the revenue administration in Bengal to support the pontifical assertions on that subject recorded in their proceedings.

Hastings seems to have made use of this feeling to hit his opponents a shrewd blow. On March 11th¹⁵³ he moved that each Member of Council should record what method, in his opinion, was the best for collecting and settling the revenue. This step threw the Majority, to use the words of Mr. Pepys, "into a pretty twitter" and they were driven to the damaging but frank admission that "at this moment we should be very much embarrassed if we were called upon to make a new settlement of the lands, and were entrusted with power to do it." The rejoinder of the Minority took the form on April 22nd, 1775¹⁵⁴ of a plan consisting of seventeen proposals¹⁵⁵ for a new method of administering the revenue, in which the most noticeable is that proposing to extend the lease of an *ijara*, or farm, for life or for two joint lives, showing that, in this respect, the additional information from the districts had not been lost upon Messrs. Hastings and Barwell. Francis was not the man to be so challenged without making a reply, and on January 22nd, 1776 he brought forward his own plan, the main features of which were taken without acknowledgment from the advice submitted by Mr. P. M. Dacres, in which he advocated a permanent settlement of the land revenue, which was to be protected against deficit by the sale of the zamindaris of those who

¹⁵³ G. G. P. March 11th, 1775.

¹⁵⁴ Proceedings of the Secret Dept., April 22nd, 1775.

¹⁵⁵ Cf. Firminger, vol. p. ccxcv, etc.

defaulted. This was tantamount to considering the zamindar to be the owner of the land in fee simple. The proceedings of May 1st, 1776, record further arguments by Francis on this matter, who was increasingly obsessed by the theoretical side of the problem and correspondingly less inclined to test his theory by investigation. The Governor-General was equally anxious for further information, for his superior administrative capacity and his greater experience of the country were warning him that the available information was lamentably defective as a basis for legislative action. On the 30th of August the Governor-General gave voice to his anxiety in a minute containing certain proposals with regard to the approaching settlement in 1777, in which year the Committee of Circuit's settlement expired.

"As the period is now approaching in which all the leases of Bengal will expire and it will be necessary to take the most early means for collecting materials to form the new settlement, I move that circular letters be written to all the Provincial Councils and Collectors to form, upon the exactest calculation of the sadar and mofusil accounts, an estimate of the amount which each pargana or other district mahal is capable of yielding, from a fair and equitable collection of the rents, prefixing to each the amount of the jama at which they are rated for the present year; and to accompany the whole with such explanations as may be necessary to enable us to judge of the amount and conditions of the future leases. I would further recommend that they be directed to form a new distribution of the farms, by dividing such as are of too large an amount, reserving the parganas entire, and adding other small mahals together which lie contiguous to each other, by which the annual amount of each farm may not exceed one lakh of rupees, nor be less than 50,000 rupees. Whatever system shall be adopted for the future settlement, I apprehend that such distribution may still be of use and therefore propose it. Such a plan of distribution will be obviously of great utility if the farming system is continued, and, although it should be resolved to restore to the zamindar the care and management of their own zamindars, it may yet prove of assistance to them and to

the Board in the general instructions or regulations which may still be necessary under that system."¹⁵⁶

VII. On September 25th, 1776, Colonel Monson died. This was an event of no ordinary importance, for by it the Governor-General regained his authority in the Council through the use of his casting vote. He had borne with patience, dignity, and courage the insulting tactics of his triumphant opponents in the Council; he was now to show courtesy and forbearance with those same opponents in their defeat, for General Clavering and Mr. Francis made no effort to conceal their exasperated mortification at the turn of affairs. The Governor-General's suavity of manner in no way deflected the resolution of his intentions. On November 1st,¹⁵⁷ in a lengthy minute, he urged the necessity of establishing "an office", or a commission, to procure accounts and other materials from which could be prepared a new settlement of the different districts.

The minute commences by pointing out the necessity for accurate information as to "the real value of the lands" before the settlement proposed can be accurately drawn up. The collection of this information "will be a work of much official knowledge, sound management, and unremitted labour..... It is impossible for the Board to conduct a business of such detail, neither can it be left wholly to the Provincial Councils. It requires uniformity in the design, authority in the execution, and an extraordinary share of responsibility to animate the zeal of those who are entrusted with the charge of it."

The Governor-General then proposed the establishment of a temporary office" under the conduct of one or two covenanted servants of the Company" with a suitable staff to undertake this work. "Besides the immediate duty of this office..... many other points of enquiry will be also useful to secure to the ryots the perpetual and undisturbed possession of their lands, and to guard them against arbitrary evictions. This is not to be done by proclamations and edicts, nor by indulgences to the zamindars and farmers. The former will not be obeyed unless enforced by regulations.....and the latter

¹⁵⁶ G. G. P. Aug. 30th, 1776.

¹⁵⁷ G. G. P. Nov. 1st, 1776.

though it may feed the luxury of the zamindars or the rapacity of the farmers will prove no relief to the cultivator."

The Governor-General then alluded to the failure of the late administration in establishing new pottahs and remarked that the present administration had met with the same failure, instancing the district of Burdwan.

He concluded by advocating the establishment of this office as the indispensable preliminary which "may enable the Board to establish a more permanent and regular mode of taxation."

Mr. Francis objected to the proposal, and stated that this work was presumed to have been done by the Committee of Circuit. He doubted whether any accurate information could be obtained from the zamindar or farmer, who will naturally conceal their real resources. Any enquiries from the ryots will be rendered equally fallacious by exaggeration on the ryots' part. In any case, the work is too enormous and time too short for any such proposed office successfully to cope with it in time: Mr. Francis continued....."We know the amount of our expenses, and we know in general what the country can pay, we also know in general that it has been much over-rated." He went on to argue that no revenue system which was not settled or permanent, "a fixed jama," could be of any real use: he quoted Adam Smith in support. "The certainty of what each individual ought to pay in taxation is a matter of so great importance that a very considerable degree of inequality appears.....not near so great an evil as a small degree of uncertainty." (Smith Vol. ii, 2nd part, page 424). Montesquieu, also, was brought in to reinforce the argument. Finally it must be decided to whom the actual possession of the land belongs. "Before we give perpetual possession we ought to determine the property. The State does not consist of nothing but the ruler and the ryot, nor is it true that the ryot is proprietor of the land.....But it does not follow that because the ryot has no direct permanent property in the lands he should therefore have no right or that no care should be taken to protect him. If they are left to themselves, they will soon come to an agreement in which each party will find his advantage....." Mr. Francis then gave his opinion

that the ryot was better off than the zamindar, and that for Government "to dictate the specific terms of every lease is an invasion of the rights of property." He ended by saying that the Governor-General's scheme would disperse "a multitude of indigent and rapacious black officers through the country."

The Governor-General suggested the following officers for the commission, and the proposed cost of the salaries and the establishment amounted each month to Rs. 4,821/-. The following officers were appointed—

Mr. David Anderson on Rs. 1,200 p.m.

Mr. George Bogle " " " "

One Persian translator (Mr. Henry Vansittart) Rs. 200 p.m.

1 Peskar—(Gunga Govind Singh).

1 Naib and a staff of about 30 clerks and 30 menials.

The Governor-General then explained in a weighty minute the necessity for creating this new office. "The general design was to obtain an accurate state of the real value of the lands,so that the burthen of the public revenue should rest with an equal weight upon the whole body of the people." He declined a theoretical discussion and preferred to confine himself to discussing actual conditions as they presented themselves in Bengal, where he easily showed that an unequal assessment "acts as a heavy oppression.....Nor is any alteration in the assessment likely to produce discontent, because it will be no innovation. The ancient Tumar and Taksim or distribution of the land and rent, which was formed about 220 years ago (*i.e.*, 1556), has long since ceased to serve as a rule"The Governor-General described the Tumar to be now "a mere object of curiosity" and continued....."The land tax has therefore been collected for these twenty years past upon a conjectural valuation of the lands formed upon the receipts of former years and the opinions of the officers of the revenue, and the assessment has been accordingly altered almost every year....." Hence "the necessity of obtaining an accurate state of the value of the lands to enable us to levy the public revenue with an equal weight throughout the whole

province." Incidentally the Governor-General states that similar reasons "induced the most free people in the world to adopt a similar measure, and in the year 1692 all the lands in England were valued anew."

Mr. Warren Hastings then dismissed the method "of actual survey and measurement" of the lands to be revalued as "too tedious, expensive and uncertain," and he gave his preference for an examination of the local accounts....."The accounts of revenue in Bengal are kept with a regularity and precision unknown in Europe. They are drawn out, I understand, on one uniform plan and are balanced and adjusted at fixed periods:" after giving a brief résumé of the method adopted, he said....."if we can succeed in procuring them, they will furnish us with a ready formed abstract of the actual collections.....The smaller accounts will serve as checks on the larger since it is impossible to falsify the sum total of a pargana without falsifying all the parts of it.....thus the fidelity of the greater accounts, when suspected, can easily be tried by a reference to the subsidiary accounts.....To collect these different accounts and methodise them for our guidance in forming a new settlement is one of the principal objects of the temporary office which I have proposed."

The Governor-General did not consider "the actual receipts of rent for three years past," corrected by the opinion of the Company's district officers would enable Government to ascertain the real value of the lands; he gives reasons, and shows that frequently after several years' regular payment a zamindar falls into arrears for a multiplicity of causes....."The truth is that it is impossible to form a just judgment of the value of lands.....but by an inspection of their (*i.e.*, the zamindars') mofussil accounts."

Another object of the proposed office is "the better and more effectual regulations of the pottahs for the security of the ryots in the perpetual and undisturbed possession of their lands"that "while the ryot pays his rent, the zamindar by a legal right (shall not¹⁵⁸) exact a higher rent from him than his

pottah prescribes." As for the zamindars, and Mr. Francis's assertion that the ryots and zamindars "if left to themselves will soon come to an arrangement in which each party will find his advantage"—the Governor-General remarked....."It is a fact which will with difficulty obtain credit in England, though the notoriety will justify me in asserting it here, that much the greatest part of the zamindars, both of Bengal and Behar, are incapable of judging or acting for themselves, being either minors, or men of weak understanding, or absolute idiots....." This partly explains the oppression by greedy and unscrupulous agents. The Governor-General ends his able minute by saying that the proposed office was merely to collect material and that he "declined giving a premature and partial opinion" while the facts were being collected.

General Clavering and Francis described the Governor-General's proposal as "a most illegal usurpation of the powers conferred upon the members of this Government" and prophesied that "all the mischief of the Committee of Circuit will be renewed." This discussion was continued at length and most bitterly by Francis and General Clavering, and replied to by the Governor-General with a courtesy so disarming that only irreconcilable prejudice could have withstood it. On November 29th, 1776,¹⁵⁹ Messrs. Anderson and Bogle were officially informed of their appointments, and on December 6th,¹⁶⁰ a week later, Mr. Charles Croftes, the Accountant-General in the Revenue Department, was added to the commission at the instance of Hastings who had a high opinion of the professional ability and character of that officer.

Clavering and Monson refused to sign the official letter from the Council authorising the establishment of this commission, (which is known as "the Amini office" in the contemporary records) and Francis protested to the Court of Directors in a letter embodied in the Governor-General's proceedings for December 27th, 1776. The Commission lost no time in proceeding to work and is sending out amins¹⁶¹ into

¹⁵⁹ G. G. P. Nov. 29th, 1776.

¹⁶⁰ G. G. P. Dec. 6th, 1776.

¹⁶¹ Revenue Officers.

all the districts to collect the necessary accounts and papers. Some idea of the difficulties which confronted the officers of the commission may be obtained from the following extract (typical of many) from the reply of Ramram Basu, an amin, to the accusations brought against him by the agents of the Maharani Bhawani: the amin writes,¹⁶² "Upon my arrival at the sadar cutcherry of Bhettareah I first, agreeable to my instructions, demanded the sadar hastobud¹⁶³ and jama wasil baki¹⁶⁴ accounts with the subsidiary papers from the zamindari officers, and I have already transmitted a list of the papers which were delivered to me in consequence: I was next, by my instructions, to apply to the sadar farmers in these districts; there are no farmers for the parganas; the collections both of the sadar and the mofussil are carried on by the zamindar, and I therefore required the zamindari officers to make the amini mohurrirs¹⁶⁵ of the several parganas attend me. However to this day they have evasively only produced the officers of 49 mahals¹⁶⁶ out of 88.....Enclosed is a list of papers which I gave to such mohurrirs as have yet attended me. They have not yet given in many papers which are necessary to check the sadar hastobud and sadar jama wasil baki with their subsidiary accounts: some say they will deliver them as soon as they can get them from the country, but they have broke several promises which they made to deliver them within a certain time. Others allege that there are none: such are the evasions of this people, and thus delay is occasioned in checking the accounts of the sadar officers.....The hastobud and jama wasil baki cannot be satisfactorily ascertained without their subsidiary papers. It is necessary to use vigour to make the zamindar's officers produce the mofussil officers and furnish the papers, but, agreeable to my instructions, I have never yet sent a peon¹⁶⁷ into the mofussil....." The letter concludes by stating that, although he had arrived 40 days ago, many papers were still

¹⁶² G. G. P. March 14th, 1777.

¹⁶³ Detailed valuation.

¹⁶⁴ List of receipts, and arrears due.

¹⁶⁵ Clerks.

¹⁶⁶ Small districts.

¹⁶⁷ Court Officer.

undelivered: he repudiated the idea of flogging any one, as had been alleged.

A letter from the Provincial Council of Murshidabad dated March 20th, 1777,¹⁶⁸ offers an interesting comment on the difficulties with which local revenue authorities were confronted in connection with the work of the commission and the orders of the Board, dated March 3rd, 1777, which directed that the accounts of each month shall be closed on the 13th of the month and despatched on the 17th. "As you have determined, at a convenient time before the 13th April next, to order all the farmers whose leases expire with all their agents out of the mofussil (excepting the zamindars, talukdars, and others to whom their own lands have been farmed) and to transmit you our opinion on the effects such orders may occasion.....in obedience to these commands we shall endeavour to give you as accurate information as our own knowledge and the experience of our diwan and others whom we have consulted will afford; but we beg leave to observe, gentlemen, that the subject is difficult.....it is therefore with diffidence that we enter upon a subject of so much importance.....In the Government of the Nawabs an annual settlement was made with the zamindars, and though the year ends in Chaitra¹⁶⁹, and their kistbundis or instalments run only to that period, yet whatever sums were collected till the Punia or new settlement was made, they were brought to the amount of the old year, and credit given in the Government accounts as if they had been paid in the month of Chaitra: the Punia was generally held in Jyaisth or Ashar,¹⁷⁰ and this interval was employed in raising money and collecting outstanding balances for the payment of the former year's deficiency, adjusting disputed claims and settling accounts between ryots, and inferior officers of the collections: so that there was in fact two months grace given to the zamindars, and, as the lands were usually continued to them, the business went on from year to year in this manner without any confusion or complaint and was not actually con-

¹⁶⁸ G. G. P. April 4th, 1777.

¹⁶⁹ Bengali month, commencing in April.

¹⁷⁰ May—June—July.

cluded until two months after their engagements had expired. In this time also the cultivation of the next year was attended to, and for the above reason, namely, of the lands remaining in the same hands. The zamindars advanced the necessary aid of takavi¹⁷¹ and took every requisite step for the safety of the ensuing year's revenue, but to secure this grand object still further and to preserve the chain by which everything was held in this Government, there was a person called an uhdadar, associated with the zamindar, and the settlements made conjointly with him. He was responsible for the zamindar's deficiencies and on this account had a degree of authority that rendered him his superior, and he was always considered and respected as the agent of Government rather than the security of the zamindars ; as such he had an influence and was regarded as a check on the zamindar's conduct. All orders were issued through him, and he was the channel through which Government conveyed all its mandates. By these means his power was not only great, but his knowledge of the country was equal to the zamindar's, and in him there was an agent always on the spot to whom Government could commit the care of the lands and revenues and by whom its regulations might be enforced (if necessary) independent of the zamindar ; no link, therefore, of the chain was broken,—if the authority of the zamindar were suspended, or even if he were dispossessed of his lands. Such, gentlemen, was the former system of Government.

On the present occasion there are two observations that occur to us. If the farmers and their agents are recalled by the 13th April, which answers to the 4th Bysack, they will not have more than four days granted to them to do the same business for which the zamindars and uhdadars were always allowed two months. The sadar farmer may have paid up the whole of his rents and yet not have received all that is due to him from his under-farmers ; these again may have outstanding balances due from the patwaris and raiyats which they will inevitably be deprived of collecting as soon as their recall is made known ; and, such is the disposition of the people, that, even if the

¹⁷¹ Advance for seed, etc.

money were collected, there are many would withhold it on hearing of the dismissal of the farmers'.....(the letter goes on to say that distance alone in the collection makes settlement within four days impossible) "The next observation is that the farmers are in some degree like the uhdadars; if they and their agents are immediately recalled the lands must revert to the zamindars who will in this place be left entirely to themselves; of course, whatever is left not collected they will receive and what attention they may pay in this situation to cultivation or the next year's revenue is very doubtful. It is not at all improbable, from the general character of the people, but they may neglect it in hopes of obtaining a decrease in proportion to the quantity of waste land: whatever may be the produce from fruits or from fisheries during the interval of the recall of the farmers, it will be difficult to make them account for it. They will not fail to gain over the patwaris¹⁷² to their interest and, in league with them, they may alter old papers and make such new ones as would cause a good deal of embarrassment in forming the new bandobast. The grand objects of a zamindar, of which he never loses sight, are, in the first place, to make as low a settlement as possible with Government and conceal as much of the worth of his lands as he possibly can; and, in the next, to withhold as much as he possibly can of the settlements he had made. Whereas the farmer will be induced, from the hopes of being continued, or from being appointed elsewhere, to observe a different conduct and pay more attention to the interests of Government..... There is another circumstance, gentlemen, which we think it necessary to mention, and that is the inevitable obstruction it will be to the business of the amins whom you have been pleased to appoint. If the farmers and their agents are withdrawn, of whom are they to obtain many papers they will require? The zamindars will most assuredly lay hold of the plea for withholding them and (will) say that the under-farmers and others who have been recalled have taken them away; and that, as they have had nothing to do with the lands for the last five years, they cannot give any

¹⁷² Village accountants.

information about them..... The farmers cannot settle with their agents in the mofussil in so short a time as by the 13th April.....and in justice to them we take the liberty of submitting to your candour the expediency of granting them an indulgence of sixteen days."

On July 15th, 1777,¹⁷⁸ at a meeting of the Board the Governor-General read paragraphs 41, 42, 43, 44 and 76 of the General letter, dated December 24th, 1776, from the Court of Directors: the first three of these paragraphs were afterwards issued in a circular letter to the Provincial Council, and ran as follows:

"Having considered the different circumstances of letting your lands on leases for lives or in perpetuity, we do not for many weighty reasons think it at present advisable to adopt either of these modes, but in the meanwhile we direct that the lands be let for the succeeding year on the most advantageous terms, and that none be in future let by public auction."

"But in every disposal of the lands it is our strict injunction that a preference be given and every indulgence shown to the natives resident on the spot, and that no European nor the banian of any European be permitted to hold any share therein."

"We direct that demands be made on the respective landholders for all outstanding balances or arrears of rent and that every just and proper step be taken to realise such sums as may stand (sic) an apparent value on our books, but if it shall appear from such circumstances as require lenity that these balances cannot be collected, the whole or part thereof may be remitted for which we must depend upon the judgment and discretion of our Governor-General and Council, whose local knowledge will best enable them to decide with accuracy and precision."

The Governor-General then submitted the following questions to the decision of the Board:

- (1) Whether in general the lands shall be given to zamindars where they will agree to the last year's jama or to a rent which the Provincial Councils shall judge adequate to their value.

¹⁷⁸ G. G. P. July 15th, 1777.

- (2) Whether sealed proposals shall be received from the¹⁷⁴—of the lands.
- (3) Whether securities shall be taken from the zamindars who hold their own lands, or their lands be subjected to sale in the case of deficiencies.
- (4) Whether the salt for the ensuing year be let to the zamindars and land-farmers, or new contracts entered into for one year on the present or any other plan.
- (5) Whether the settlement shall be left to be formed by the Provincial Councils.

Mr. Francis asked for one day to consider questions of such importance.

Mr. Barwell was for an immediate consideration. The Governor-General accepted Mr. Francis' request.

On July 16th¹⁷⁵ General Clavering and Mr. Francis delivered their reply..... "In the middle of July we are called upon for our opinion on what principles and in what manner the settlement of the revenue for the current year shall be formed. We have yet had no communication whatsoever from the Governor-General of the materials collected by the amins in the course of the last six months, nor have the Provincial Councils of Bengal, except that of Dinajpur, obeyed the positive orders of the Board issued on the 30th August last,¹⁷⁶ and repeated in April,¹⁷⁷ to furnish us with an estimate of the amount of revenue which the districts under them might be fairly and equitably capable of yielding. If these orders had been complied with in proper time, we doubt not a settlement might have long since been completed on the only principle on which a settlement can or ought to be formed, we mean that of a fair and moderate estimation.

In this situation it is obvious that if our opinions were now of greater weight at this Board than they have been for a consi-

¹⁷⁴ A blank is left in the MS.

¹⁷⁵ G. G. P. July 16th, 1777.

¹⁷⁶ i.e. in 1776.

¹⁷⁷ 1777.

derable time past, we should still be obliged to give them under particular difficulties.....

1st question. We are of opinion that the lands should be restored to the zamindars, whose unalienable property they are, upon a reasonable jama. That of the last year we deem highly unreasonable, and impossible to be collected. To continue it for the present year would be fallacious in the first instance as it would flatter the Company with the hopes of a revenue which we never should realise, and in the end be productive of great loss ; as we are convinced that immoderate and unreasonable demands not only create the necessity of future remissions, but furnish the landholder with the pretence of paying less than he ought. In the present circumstances and under the late orders of the Court of Directors to make the most advantageous terms for the current year, we think the safest course will be to take an average on the net collections of the last three or the last five years and fix the net jama of the present year at that amount, whatever it may be. We have reason to believe that the remissions and balances on the settlements of the last five years exceed the enormous sum of 220 lakhs of sicca rupees. If this be the fact, we presume it requires no argument to show the danger of following so fallacious a guide as the jama of the last year which was the highest of the five. We do not perfectly understand what is meant by a rent adequate to the value of the lands, as the proportion of the net produce to be left for the support of the proprietors is not specified. We yield, however, though with great reluctance, to the present necessity of leaving any share in the first determination of the rents to the Provincial Councils. If the average we propose be taken, it is not probable that many of the zamindars will decline a settlement on that footing.

2nd question. We are of opinion that the receiving sealed proposals is fallacious and gives a dangerous opening to collusion, besides that it would in effect be an auction which is positively prohibited by the Company's last orders. There will not be many competitors for lands which the zamindars themselves will not engage for on reasonable terms. We would trust the disposal of such lands, if any remain, openly and without

reserve to the Provincial Councils under the single condition, so justly and widely prescribed by the Court of Directors, "that a preference should be given and every indulgence shown to the natives resident on the spot, and that no European nor the banian of any European should be permitted to hold any share therein."

3rd question. The rent being fixed on reasonable and moderate terms with the proprietors, we are of opinion that the lands themselves are the natural and proper security for the dues of Government. Intermediate securities are only an additional burthen to the country and continued, as we believe, for no other purpose than to dispossess the right owners of their property. At least, our experience does not make us acquainted with any other effect of that measure. In the first part of this opinion we believe that our sentiments do not differ from those of the Governor-General. The sale of lands must answer ultimately for the payment of rents, but this we say upon the supposition that the rents are such as the lands should justly pay, otherwise it would be in the power of an arbitrary Government to alienate the whole landed property of the country by the unjust act of making an unreasonable demand upon it.

4th question. In our minutes recorded in the consultations of September 24th last¹⁷⁸ we have given our opinions at large that the salt lands should be united with the jama of the respective districts. We adhere to that opinion without repeating the reasons on which it is founded.

5th question. If proper measures had been taken in time, it would not have been necessary to leave the settlement to the Provincial Councils. We should have known at least by what rules they meant to proceed or have been able to find them by strict and positive instructions. In our actual circumstances we fear there is no other alternative, and that the settlement be left to be formed by them. We have taken notice of the enormous amount of the remissions and balances on the settlements of the last five years and we believe that our information on this point, though not precise, is nevertheless nearly

accurate. To obviate any doubts on this head and to give the Company clear and incontrovertible proof of the effects of an immoderate and excessive demand upon the country, we desire that the Accountant of this department may be ordered to make out and lay before the Board the two following accounts.

- (1) An abstract of remissions and balances for the settlement of the last five years, distinguishing each year.
- (2) An account, Demand, Receipt and Balance for the Bengal year 1183, and the Behar year 1184 (1776/77).

(Sd.) JOHN CLAVERING,

„ P. FRANCIS. „

These accounts were made out and embodied in the minutes of July 18th, 1777. The first shows a total net deficit in the collections from 1179 to 1183 B.S. (1772/3 A.D. to 1776/7 A.D.) of Rs. 1,28,25,910. The second shows a total demand of Rs. 2,67,97,390, and a deficit of Rs. 56,80,213 on that demand.

The Governor-General replied in two separate minutes to this criticism on the same day as that on which it was made. In the first minute he stated that the opinions of Sir John Clavering and Mr. Francis “differ so little from mine” that he will at once submit his plan to the Board. He declines to discuss the preface of the Minority’s minute in order to avoid “an unprofitable and, to me, painful altercation.” He prefers to reserve the plan of taking an average, as suggested, “as a resource for the final decision of the Board upon the settlements which may be formed by the Provincial Councils”. There is no use in lowering the rate at which zamindars are willing and able to pay: if this average is “prescribed as a rule, it would afford too great an encouragement for every zamindar, however profitable his lands might be, to lay claim to the benefit of such an indulgence.....”

“The business of the *hastobud*¹⁷⁹ is not yet finished: what might have been the work of a very few months under a settled Government has been protracted by many difficulties and

impediments I shall not here enumerate"..... He lamented "the tardiness of zamindars, the weak influence of Government", as some of the causes of the delay in the return of information from the amins appointed in 1776. "Such, however, as are ready will be translated and digested with all possible despatch, but will prove of more utility whenever a permanent settlement shall be formed than at the present....." but many valuable accounts were available.

In the second he put forward his own plan for the forthcoming settlement.

He commenced by expressing surprise at being blamed for delay in making the new settlement "when the orders from the Court of Directors not only justify the delay but clearly prove that they had not even a suspicion of our venturing to engage in so important a business without their special orders for it. They had been so repeatedly requested to furnish us with instructions. They had promised us instructions, and many laboured plans, accompanied by every official light that could be thrown on them, had been offered to their choice. How then could the Board have formed the new settlement without waiting for the authority which they had solicited and expected as their indispensable guide".....The Directors, despatching a letter in December, 1776, knew that it could not well arrive before July, 1777, and orders could not be carried out before they were received.

THE GOVERNOR-GENERAL'S PLAN OF SETTLEMENT

1. That such lands as are now in charge of the zamindars be left under their management, if they will consent to hold them on the jama and kistbandi¹⁸⁰ of last year.

2. That such lands as are now in charge of the zamindars be left under their management, although they shall refuse to hold them on the jama and kistbandi of last year, if they will consent to hold them for such a rent as the Provincial Council of the Division to which they belong shall judge adequate to their real worth.

¹⁸⁰ A system of paying the revenue by instalments.

3. That no malzamin or security shall be exacted for such lands as have been let in the manner directed in the preceding articles which are either the entire portions of single zamindars, or, being divisions of a zamindari, are so considerable as to have been let separately to the proprietors, or, being the property of many zamindars who possess them in common and undivided, the produce only being shared between them, have been let to all the co-partners, but the sole management and direct responsibility expressed in their kabuliyat¹⁸¹ to one of the co-partners.

4. That for all lands let to the zamindars as above directed, it be expressly stipulated in their kabuliyats that in case of their falling in arrears they shall be liable to be dispossessed and their zamindaris or portions of them sold to make up the deficiency.

5. That such zamindaris as belong to many proprietors in distant divisions or shares, may be let in form in the manner hereafter mentioned, with this especial condition that the farmers shall exact the rents due from the zamindars or talukdars, but shall not dispossess them or interfere in their respective collections without the sanction of the Provincial Council of the Division to which they belong, which shall only be granted in the case of their falling in arrears.

6. That if the co-partners of a zamindari cannot be induced to delegate the charge of their zamindari to one of their number, as provided with in the third article, a malzamin or security be accepted in lieu thereof, but the conditions of the lease shall be the same as are expressed in the third article.

7. That the Provincial Councils shall be directed to advertise for sealed proposals to farm for this year only all such lands as are not described in the preceding articles, *i.e.* all such lands as are at present under charge of zamindars who shall refuse to retain them in the terms prescribed in the two first articles, or which are at present under charge of the naib diwans of sazawals¹⁸² or ihtimamdars,¹⁸³ that the advertisements be immediately published; that they shall express the names of

¹⁸¹ The nearest English equivalent is deed of lease.

¹⁸² Officers specially deputed to the fiscal charge of a district.

¹⁸³ An officer-in-charge of a fiscal unit.

the parganas or divisions constituting such respective farm; that they shall fix a day for receiving the proposals, not exceeding twenty days from the publication; that they shall express that the terms shall be granted to those persons who shall offer the most advantageous terms, provided they are men of substance and residents of the district in which the farms are situated; and that every farmer shall give such security for the performance of his engagements as the Provincial Council shall judge sufficient.

8. Deals with the salt contracts.

9. Deals with the salt contracts.

10. That the Provincial Councils shall be authorized and directed to receive kabuliyats from the zamindars and farmers to whom the lands shall be let in any of the preceding modes, and to put them in immediate possession, transmitting the amalnamas¹⁸⁴ for the sanction and ratification of the Governor-General and Council.

11. That all the amins now in office be directed to repair immediately with their accounts to the sadar cutcherries of the respective Divisions in which they are employed, to attend on the Provincial Councils and furnish them with such materials and informations as may be required for the formation of the settlement."

In August Sir John Clavering's health broke down, and he ceased to attend the meetings of the Board; in September he died. The records of the Board's proceedings for September are apparently lost; they are missing from those preserved among the Revenue Records of the Bengal Government. In the meantime, Francis continued his attacks on the Amini Commission. On October 31st¹⁸⁵ he criticised in a hostile way the behaviour of the amin Nanda Lal in the Dacca Division. On November 18th¹⁸⁶ he called for the estimated cost of the enquiry as he proposed to lay it with comments before the Court of Directors. Messrs. Hastings and Barwell objected on

¹⁸⁴ Deeds.

¹⁸⁵ G. G. P. Oct. 31st 1777.

¹⁸⁶ G. G. P. Nov. 18th, 1777.

the ground that accounts without full explanations would be misleading, and the business of the amins was not yet completed. The Governor General showed his usual moderation and courtesy, and his refusal is convincing. He made the "beau geste" in a minute in which he appealed to Francis to enter into more friendly relationship, for the sake of the public benefit and more efficient administration. He drew attention to the deplorable personalities which had swelled the proceedings, and he urged Francis to meet him half way by withdrawing a hostile and offensive minute. Mr. Francis replied with some insincerity that he was "not the personal enemy of Mr. Hastings", and that his opposition was based on grounds of public policy alone. He consented to the withdrawal of the minute and Mr. Barwell pronounced a benediction.

On December 12th Mr. Edward Wheler took his seat at the Board in the vacancy caused by Colonel Monson's death. But the work progressed in spite of the hostile intentions of Francis, and on March 25th, 1778, the Report was completed and signed, and on April 3rd it was laid before the Board. It is now reproduced verbatim for the first time. Harington in his "Analysis" has printed a large portion of it, but that book is scarce and not easily available for students of this period.

Before considering the Report itself, it will be advantageous briefly to consider what the Company's district officers had achieved between 1772 and 1777 in their efforts to provide the basis for a sound revenue settlement.

First, and perhaps most important of all, they had learned that no imported theories could assist them in the revenue administration of the districts committed to their charge; they recognised that some system based on local custom and tradition was necessary; they laid stress on the corrupt and oppressive state into which that system had fallen. They realised that the Company's first attempt to collect the revenue of the Diwani lands had been vitiated by an assessment that was excessive, by ignorance of the country and its numerous customs, and, above all, by the employment of a wrong agency in the wholesale use of ijaradars, or farmers. They had found out the feebleness of the traditional collecting agency; the

zamindars, and had detected, but failed to break, the collusion between the zamindars and the registering agency, the kanungos. They had painfully discovered that no two districts had the same customs, and that in every pargana the local traditions and methods must be taken into calculation when assessing or collecting the revenue. The senior officers in the districts were almost unanimous in their condemnation of the system of public farming, and they recognised the danger of that centralising policy to which the Board adhered in spite of all warning and advice. To be brief, the revenue administration was, by the close of 1777, in the hands of a public service in which the best available officers were employed. A very high standard of linguistic ability seems to have obtained among the revenue officers, especially among those employed in the Diwani adalat Courts, and a noticeably higher standard of conduct was expected from and enforced among the entire service. While much of this is due to the "flair" of the Governor-General for choosing a good man, and to his zeal for efficiency, yet a due share of credit must be given to Messrs. Clavering, Monson and Francis, who made it their first aim to strike at any corruption among the Company's officers. Finally, the district officers had learned the extent of their own ignorance, and it is interesting to note the respectful but resolute way in which they combat the dogmatic assertions of the Board; their leading champions in this were Mr. Edward Baber of Midnapur and Murshidabad, and the Provincial Council of Patna.

The defects were still glaring: the main cause of them was the weakness or nervousness of the Directors who constantly and peremptorily forbade the employment of officers by themselves in the mofussil, and in this they were to some extent supported by the Governor-General whose fixed obsession was that the revenue administration could most efficiently be handled in Calcutta by the Board working through Indian diwans and amins in the districts. No touring was permitted, in spite of repeated applications to the Board for permission. The same ignorance of the amount actually paid by the ryots, and the difference between that amount and the sums received by the Company still prevailed; but progress was being made in this

respect, and the district officers were learning the right methods of obtaining that knowledge. A serious obstacle, by the irony of fate, to a vigorous district administration of the revenue was the Governor-General himself, whose acumen and judgment enabled him to select good officers, but whose ignorance of the work required from revenue district officers, and whose fixity of purpose, for good or bad, were responsible for that rigid central control which was so detrimental to an efficient revenue administration and which was never relaxed so long as he remained in India.

Of course all parties, whether the Board in Calcutta or the officers in the districts, were loud in their denunciation of the disastrous influence exercised by the Supreme Court on the revenue collection, but that feature is outside the scope of this enquiry.

The Amini Report was the first technical and professional explanation of the system employed in collecting the land revenue of Bengal that was placed before the Company. As Harington points out, the Commissioners use the word "rent" where they often should use "revenue", but the meaning is obvious and does not detract from the value of their work. The Report commences with a general classification and explanation of the branches of the public revenue, showing that the revenue from land is incomparably the most important. The various classes of landholders and the different forms of land tenure are set forth together with a description of the hereditary and temporary agencies that existed for administering and collecting this revenue at the time when the Company assumed the Diwani. The accounts of a district are explained in detail, their *modus operandi* and their inter-dependency. The decline in administrative efficiency, resulting in oppression of the ryots and the defrauding of Government, is related with comments showing how the zamindars "trusting to the want of information in Government" had deliberately increased the areas of land alleged to be free from taxation because they were ostensibly devoted to religious uses. The report lays stress on the necessity of expert and continual supervision by responsible officers of the revenue collections, and concludes

by suggesting a few general principles to be observed in assessing the land revenue of a district.

The accounts in Bengali and Persian collected by the Commission in the course of their duties were sufficiently numerous to fill three rooms in a house hired by Government as part of its offices. The Commissioners expressed the opinion that they should be carefully preserved as "they will be highly serviceable as references in settling disputes, in the division of land, in the variety of investigation which in the extensive transactions of revenue fall to the share of the native officers, and may lay the foundation of regular and permanent registers."

Mr. Francis considered these records to be so much lumber, a sufficient comment on his petulant determination to see no good in anything that did not originate from his own mind, or that was not subject to his control, so far as the governance of Bengal was concerned.

Lastly, the Amini Report is an enduring monument of the work done by unknown British officers of the Company whose services were never acknowledged by their "Hon'ble Employers", and on whom the limelight of public recognition never fell; indeed, it is not too much to say that calumny has been their reward, for it is a humiliating reflection that, to most English readers—to many English students even—Jos. Sedley is the typical East India Company's district officer; whereas it is the sober historical truth that he was the exception, not the rule. The King to-day has "hard bargains" in every Service, and the Company suffered the same experience. In a recent number of "Bengal Past and Present"¹⁸⁷ a most illuminating account of the average life of the average British district officer in Bengal is given. The writer served in Mymensingh, then a remote part of Eastern Bengal, and wrote his experiences in the year 1805. The original manuscript belongs to Rao Bahadur D. B. Parasnisi of Satara, by whose courtesy the publication was made possible. The writer must have joined the service at a period when its traditions were crys-

¹⁸⁷ Serial No. 58, vol. xxix, part ii, pp. 110—147.

tallising, traditions that could only have been formed by men in the service between 1772 and 1805. The narrative speaks for itself and depicts a small, conscientious, administrative class, too exclusive perhaps, but absorbed in their work, leading a quiet, sober, and uneventful life: he draws attention to the fact that there are no idlers; "Every one in India has work to do;"—the average day of the district officer was much like that of his modern successor: it commenced with a ride at dawn, with office or court work from 10 till 5, and with the usual quiet evening and early bed. The author mentions an occasional day's pig-sticking and some shooting as the chief amusements, and he draws his conclusions of the effect of such a life on his countrymen in the service;—in his private life the average Briton in the service was independent, inclined to be arrogant, content with his prospects, and satisfied; "in his public character (whatever calumny and detraction may say to the contrary) he is minutely just, inflexibly upright, and I believe no public service in the whole world can evince more integrity".

This comment on the public character of the Company's district officers in 1805 may well be applied to their predecessors between 1772 and 1786, for they were the fathers of the service, and any one who has read through the voluminous proceedings of the various Committees of Revenue during that period will endorse this. Their motto must be that which has sustained many good Britons in India.

"*si qua pios respectant numina, si quid
usquam iustitia est, et mens sibi conscia recti,
praemia digna ferant.*"¹⁸⁸

THE AMINI REPORT.

REVENUE DEPT. O. C. NO. 9. APRIL 3RD, 1778.

Bengal Govt. Records, and embodied in the G. G. P.

April 3rd, 1778.

TO THE HON'BLE WARREN HASTINGS, ESQ.,

Governor-General at Fort William.

Hon'ble Sir,

Having completed as far as was in our power the commission for collecting materials for the settlement of the revenue in Bengal which the Hon'ble Board was pleased to intrust to us, we think it our duty to close it with a few general observations on the revenue of this province, and the mode of collecting it, and to explain the nature of the materials which we have prepared and the uses to which this material may be applied.

The only general and regular assessment of revenue on Bengal was that which was formed in the reign of Akbar. The whole of the lands were then valued, and the rent of each inhabitant and of each village ascertained. A regular gradation of accounts was established. The rents of the different inhabitants who lived in one neighbourhood, being collected together, formed the account of a village: the rent of several villages, being next collected into one view, formed the account of a larger portion of land: the aggregate of these accounts exhibited the rent of the district, and the sum total of the rents of all the districts formed the account of revenue of the whole Province.

From the reign of Akbar till the Government of Jafir Khan,¹ the annual amount of revenue, and the modes of levying it so established, were preserved with little variation. Jafir

¹ Murshid Quli Khan 1704—1725.

Khan and his successors appear first to have broke through this regular system by introducing the practice of imposing new assessments on the country. Aliverdi Khan added to these taxes and they have been largely increased (since) the revolution which took place after his death. The additional assessments² which from time to time have been imposed by the Government, the changes which the country in the course of so many years has undergone, the alteration in the prices of grain and other produce, and the consequent alteration in the value and rent of land, have rendered the valuation of Akbar in no wise applicable to the present state of Bengal.

To attempt to ascertain the assessment of taxes which subsisted in the time of Akbar, to trace the alterations that have taken place, and to apply the knowledge to the purpose of raising a revenue from this country in its present situation, were a task equally difficult and unprofitable. We shall therefore confine our attention chiefly to the actual state of the revenue and to the sources from which it is now derived.

The revenue of Bengal may be classed under three general heads Mal, Sair, and Bazi Jama. Under the head of Mal is comprehended such revenues as are of a fixed and ascertainable nature, and issue but of known and permanent sources. Of these, the rents of lands form so great a proportion, that the word Mal, in its common acceptation, is often exclusively used to express land rents. Other revenues, however, such as the rents of salt works, of orchards and of sugar manufactures, a tax on persons following particular professions, and some less considerable articles of profit, are generally referred to this branch.

The head of Sair contains such rents and profits as are uncertain in their amount, and annually liable to considerable variations. Of this kind are customs or duties collected or merchandise passing through the country or sold in the markets, rents of lakes or of ferries, and fees paid by brokers or by weighers.

Such articles of profits as are of so casual and eccentric a

² Under the system known as "taksim."

nature that they cannot be foreseen or estimated properly belong to the general head or Bazi Jama. These are so various and so different from each other that we must, in this place, content ourselves with giving a few examples.

Fines, forfeitures, and fees on marriages, before they were abolished, used to constitute part of the Bazi Jama. Contributions made by the priests of particular castes of Hindoos, acknowledgments given for the liberty of grazing cattle on plains or commons, of selling spirituous liquors, or of cutting wood or long grass are usually included in this class.

But as some of the more minute articles of profit which we have mentioned are frequently classed indiscriminately under either of these heads, and as there are other sources of advantage, such, for instance, as gain on the exchange of rupees, which are so often entered under distinct names, it is impossible to describe the several branches of the revenue with that precision which we could wish. But we believe we are justified in the general division of the subject and that the outlines with which we have characterized the Mal, the Sair and the Bazi Jama are fairly drawn.

There is one branch of the Revenue, *viz.*, salt, which, as it forms in a manner a distinct subject, we have not included under either of the foregoing heads.

It appears that this article in Bengal, as in most other countries, has long been considered as an object of the public revenue, and formed a part of the ancient rent roll of the province. Great parts of the lands of those districts which are situated towards the sea, being overflowed or impregnated with salts, were unfit for the cultivation of grain; at the same time that they were valuable from the salt which they yielded. But as the quantity of this article produced in each district could not be estimated by the extent of land, but depended on the number of salt works, or people employed in manufacturing it, different modes of obtaining a revenue from them were adjusted.

That we may not embarrass our enquiry with a number of technical terms, we shall consider the salt of Bengal, as it has respect to revenue, under the two general and known

heads of Tikka³ and Khazana. These distinctions, though perhaps under different names, appear to have existed under the ancient Mogul Government.

In some places, the Khalaris,⁴ or salt works, were hired out by the zemindars at a certain rent, payable either in money or salt, which was called Tikka, and the money or value of the salt thus obtained formed a part of the jama of the Mal revenues, as we have already mentioned.

In other districts the whole, or a great part of the public Revenue, or Khazana, was paid in salt. The zamindar, or person in the management, engaged to deliver to Government the whole quantity of salt which the district was supposed capable of yielding, on receiving in advance, or being credited in the amount of his land revenue, the charges of manufacturing it at a fixed rate, and the difference between the prime cost so fixed, and the value of the salt included in the revenue of the district.

In some districts the tikka, in some the khazana, prevailed : and we are inclined to believe that, in general, the one or the other of these modes were established according to the greater or lesser proportion which the salt manufactured in a particular place bore to the grain or other produce. That, where a district only yielded salt, the revenue was paid in that article according to the khazana mode, and, on the contrary, where salt was only a secondary object to the culture of grain, the revenue of the district was raised chiefly on the land, and only a certain rent or tikka was paid for each khalaria or salt work.

During the last five years the whole of the salt of Bengal, whether tikka or khazana, was manufactured on account of Government. The zamindars or farmers of the revenue, and in some places contractors, engaged to deliver at a special rate a certain quantity from their respective districts. If they exceeded this quantity, they were to receive a premium, if they fell short of it, they were to forfeit a penalty for the deficiency. The person who contracted paid the usual hire for the tikka

³ Literally, a contract, here means "a farm of salt works paying either in money or in salt" (Wilson.)

⁴ Saltbed, or factory.

salt works ; the khazana ones continued to be exempted from any rent. In the former the price of salt was advanced to the contractors from the public treasury. In the latter credit was given for it in the accounts of the zamindar or farmer. The salt thus manufactured on account of Government was sold to merchants, and the difference in the price yielded a considerable revenue. It was, in fact, extending the ancient khazana mode generally throughout the country.

Salt also, both in ancient and in latter times, was subject to a duty at the Custom House ; but the revenue raised from it in this manner belongs properly to the head of Sair.

Amongst all these various sources of revenue and of profit, those which issue out of land form so capital and important a branch, that, comparatively speaking, the revenue of Bengal may be said to consist in land rents. It is necessary therefore to investigate this branch of the public revenue with particular attention.

Almost all the lands of Bengal are held under some person who collects the rents, pays a revenue, and stands between the Government and the immediate tenant of the soil. Whether the land be considered as belonging to Government, as the property of the person under whom it is held, or of him by whom it is occupied and cultivated, it is still subject to some superior who possesses rights and claims over it, the extent of which we presume not to examine. But whatever the rights may be, the land itself is liable to the payment of the Government revenue and whoever possesses it holds it on this special condition.

The persons who thus hold land, subject to the payment of revenue, may be classed under the following heads.

Zamindars.

Chaudhuris.

Talukdars and Ryots. (Raiyats).

A Zamindar, whatever rights his tenure or his office may convey, is the superior of a district ; of which (unless his authority is suspended) he collects the rent for which he pays a revenue to Government. He is the first in point of rank amongst the several landholders.

A Chaudhuri is inferior, though next in rank to a zamindar ; he is also the superior of a district and in most other points singular to a zamindar.

Talukdars are either Huzuri or Mazkuri. The first hold under, and pay their quota of revenue immediately to, Government, and although inferior in rank and title to either of the two former classes of landholders, seem to possess their little territories on a tenure full as secure, and at a revenue generally more fixed. The mazkuri talukdars on the contrary hold under a zamindar or chaudhuri to whom they pay their rents.

The immediate occupant of the soil, whether to be considered as proprietor or tenant, is called Ryot : The ground, of which he enjoys the fruits, and for which he pays a rent is granted by the zamindar, the chaudhuri or the superior in whose district it is situated. The word "Ryot" in its most extensive signification means a subject. But it is usually applied to the numerous and inferior class of people who hold and cultivate small spots of land on their own account and might perhaps properly be denominated 'Terre' tenants. It is here confined to this last sense.

The grand and important distinction in the condition of these several classes of landholders appears to be the holding immediately under Government, and paying the assessment of revenue into the public treasury, opposed to holding under a subject.

To hold immediately under Government is justly regarded as a high privilege. The favour and interest which those who are connected with Government naturally possess, the more ready attention which in consequence is paid to their representation, and the desire that every man must feel to be emancipated from a state of dependence, conspire to render the privilege not only a mark of distinction but the source of real and substantial advantages.

The two higher classes of landholders appear always to have enjoyed this privilege. There is reason to believe, however, that it was originally confined only to them ; that the whole of Bengal was distributed amongst zamindars and chaudhuris, and the other to free himself from dependance on his superior.

they, in order to bring waste-land into cultivation, in consideration of a sum of money, the performances of particular services, or to provide for a relation or dependent, were induced to parcel out portions of their districts to talukdars subject to their authority, who engaged to collect and pay an annual revenue. But the relative state, in which a zamindar and his vassal were thus placed, gave rise to circumstances which made it the interest of the one to endeavour to dispossess his tenant, and of the other to free himself from dependence on his superior.

A taluk comprehended only a few villages or a small tract of ground, and the possessor was able to attend to the cultivation of every part of it. It improved by his care; the rents of it increased; and it became more populous and valuable than those parts of the district which remained under the management of the zamindar, or his officers. The avidity of the zamindar being awakened, he endeavoured either by force to seize the taluk, or, by raising the rent, to compel the possessor to abandon it. These oppressions furnished the talukdar with the plea and strengthened his desire of becoming independent; and the Government through favour to him, or as a punishment on the zamindar, frequently removed him from under his authority. The great number of taluks which, from time to time, have been lopped off from zamindaris and rendered huzuri, while it has served to diminish the power and advantages of particular zamindars, has also tended, by increasing the number of the immediate tenants of Government, to render the collection and accounts of the revenue more difficult and intricate.

The rent of land, through whatever channel it passes into the public Treasury, is paid by the ryot or immediate cultivator of the soil. It is unnecessary, perhaps, to enter into a minute examination of the different tenures on which ryots cultivate and hold their lands, or to attempt to enumerate the various and often contradictory customs that prevail in almost every province.⁵ The most general distinction, however, with respect to those tenures, is that of Khudkasht and Paikasht.

⁵ I.e. district.

The name of Khudkasht is given to those ryots who are inhabitants of the village to which the lands that they cultivate belong. Their right of possession, whether it arises from an actual property in the soil, or from length of occupancy, is considered as stronger than that of other ryots; and they generally pay the highest rent for the lands which they hold. The Paikasht, on the contrary, rent land belonging to a village in which they do not reside. They are considered as tenants at will, and, having only a temporary and accidental interest in the soil which they cultivate, will not submit to the payment of so high a rent as the proceeding class of ryots, and when oppressed easily abandon lands to which they have no attachment. The Khudkasht ryots partake of the rights of hereditary landholders. The Paikast are more of the nature of annual or transitory tenants.

Ryots, with respect to the manner of paying their rents may be divided into Hari, Fasli, and Khamar. The first hold a certain quantity of land for which they pay a fixed rent per bigha⁶ whether cultivated or fallow. The rent of the Fasli ryots depends on the crop which their land is made to produce. Thus a bigha of ground, if cultivated with mulberry, pays a much higher rent than if sown with rice. The Khamar ryots pay in kind and give a proportion of the crop as the rent of their land.

The explanations, which we have hitherto given, relate to the land subject to the payment of rent or revenue, but in every district throughout Bengal there are considerable quantities of land exempted from rent under the general denomination of Bazi Zamin or, more properly, Lakhiraj Zamin, by a grant either of some of the former emperors or of the zamindar or superior of the district.

The lands exempted from the payment of revenue by firmans of emperors are called Aima. They constitute however but an inconsiderable proportion of the Bazi Zamin, and in some place have ever been made liable to the payment of a small quit rent. Beneficiary grants of this nature have been

⁶ In Bengal a bigha is 1600 sq. yards; a little less than one third of an acre.

made by zamindars to a much larger extent, and under so many names and pretences that it is difficult to enumerate them. They have been bestowed chiefly for the support of Brahmins, Priests, and Hindoo Temples, or for other religious purposes. We shall afterwards have occasion to enquire more fully concerning those endowments.

Some part of the land of a zamindari is also exempted from revenue under the name of Nancar, or land set apart for the immediate support of the zamindar.

Chakeran Zamin, or land appropriated to the maintenance of public servants, may also be comprised under the head of free lands. These at present consist chiefly of small portions or detached spots of ground, and are enjoyed by the lower class of officers in lieu of wages.

But as the practice of bestowing jagirs on the superior officers of Government, or for the support of particular establishments, is not only very ancient but has been continued to the present time, it may not be improper to say a few words concerning them while we are treating of the Bazi Zamin.

Whilst the constitutions of Delhi remained entire, the expenses of the Nazim and the Diwan and of all the great officers of State, the charges of maintaining a fleet of armed boats at Dacca, the establishment of artillery and of all the principal departments of the Government, were provided for by assignments of the revenues of particular tracts of land. The districts, of which the revenue were so appropriated were termed Jagir Mahals; and zamindars in whose territories they were situated, were allowed a proportionate reduction of their share of general assessment. Assignments of this kind were likewise frequently granted for the support of individuals. Such as were hereditary were termed Altamgha; those which expired with the life of the incumbent were called Zati, or personal; and those which were held officially, or on the condition of performing particular services were distinguished by the name of Mashrut, or conditional.

Before the accession of Jafir Khan⁷ a very considerable

⁷ i.e. prior to 1704 A.D.

proportion of the revenue of Bengal was thus assigned in jagirs. But during his government many of the grants were resumed, and in lieu of them others were given in the Province of Orissa. And as the successors of Jafir Khan gradually threw off their subjection to the emperor, the system of jagirs in Bengal fell into disuse: the expenses of the different departments of State were defrayed from the public treasury; and the jagirs held by individuals, either fell in as the incumbents died away, or were resumed. These assignments, however, are still common in the neighbouring province of Behar, and one or two instances might be given of their existence in Bengal.

After this short enquiry into the nature of the different kinds of land, and the condition of the usual persons who hold it, we shall proceed to explain the manner in which a district is subdivided, and the revenue of it collected.

A large zamindary may be divided into gaons or villages; tarafs or dihs, which comprehend a number of villages; and parganas which contain several tarafs, and are the most considerable division of land next to a zamindary. In each of these places, whether gaon, taraf or pargana, a Cutcherry or court for collecting and managing the revenue, is held by the officers of the zamindar.

The Mandal or Makadam is the chief ryot of a gaon or village, and may be said to hold the office at the good-will of the inhabitants. His duty and situation lead him to act as a mediator between the ryots and the petty collectors of the revenue, to assist them in selling their crops and in raising money to pay their rents, and to settle or accommodate the little disputes which arise in the neighbourhood. He is therefore chosen from amongst the oldest or most intelligent inhabitants; and his influence and services depending solely on the good opinion of the ryots, it is not the interest of the zamindar to change him so long as he preserves their confidence.

The head officer of a gaon or village, on the part of the zamindar, is styled Karamchari or Patwari. We are to distinguish their duties according to the import of their names, we should assign to a karamchari the collecting the rent and the general management of the business of the village; and to a patwari

the keeping of the accounts. But their duties are often considered as similar. In large villages both of these officers are employed; in smaller villages there is occasion only for one.

The Halshanah⁸ is also an officer of the zamindar. He is employed in measuring and marking out the ground which each ryot possesses, in distributing land to new tenants, and, where the rents are paid in kind, in gathering in the proportion of the crop which is due to the zamindar.

The karamcharis, patwaris, halshanahs are seldom changed; the experience and knowledge which they possess recommend them to every superior; and whether the rents are to be paid to a zamindar, to a farmer, or to a collector immediately appointed by Government, they generally continue to hold their offices.

A Gomastah, on the contrary, is immediately appointed by the person (who) is in possession of a district, and is frequently changed at the end of the year without any great inconvenience to the revenue. He is placed as a check over the several officers whom we have mentioned.

An Ihtimamdar or Shikdar, is also a temporary officer appointed to manage and collect the revenue of a dih, taraf, or pargana. The gomastahs of different villages, comprehended within his division, transmit their accounts and pay the revenue which they collect to him, for which he is accountable in the same manner to the superior offices of the zamindar.

The Sadar or head cutcherry of the whole district, in which the zamindar or his diwan resides, is held at his usual place of residence and orders are issued from thence to these several officers and subordinate cutcherries.

But in extensive zamindaris it is usual for the zamindar to farm out the revenues of particular districts at a certain annual sum. The farmers are called Kutkinadars⁹ and stand exactly in the stead of shikdars or ihtimamdars. The latter receive a salary and are accountable for what they collect. The advantages of the former depend on the bargain which they have made.

⁸ Probably derived from 'Hal'—a plough.

⁹ An under-tenant.

From this account of the customs which obtain in great zamindaris a general idea may be formed of the nature of inferior portions of land. These, according to their size, may consist of only a few villages or may extend to several tarafs or parganas. But the business of a chaudhuri or of a talukdar is conducted on the same principles though on a smaller scale: their officers are distinguished by similar names, and hold similar courts for collecting the revenue and transacting the affairs of their petty territories.

Having shown the manner in which land, with respect to revenue, is divided, and having enumerated the names and duties of the persons who hold it or who are employed in collecting the rents, we think it necessary to explain the nature of the accounts which are kept for the internal management of a district. And although, in this extensive province, the names and forms of accounts vary in different parts of the country, yet there is one general character that runs through the whole, and which it may be sufficient for us to point out.

The principal objects, then, of all accounts of revenue, or the chief points which they seem intended to ascertain, are 1st, the quantity of land; 2nd, its jama;¹⁰ 3rd, the payment or receipts on that jama; and 4th, the balance or arrears. These distinctions, in general, sufficiently mark the sense in which they are to be understood; but the term jama will occur so often, and is of so various and uncertain a signification, that it may be not improper to premise an explanation of it.

Jama literally signifies amount. 1st, when applied to land, it means the original rent at which it is supposed to have been rated in the time of Akbar, or an ancient rent fixed at some later period. It is then called Asal¹¹ jama, and is used in contra-distinction to the amount of the subsequent taxes called the Abwab¹² jama.

2nd, when applied to Sair, or to other uncertain sources of revenue, it is understood to be the amount at which these revenues are estimated, or at which they are formed, and is

¹⁰ Total revenue.

¹¹ Original.

¹² Abwab is a cess.

distinguished by the addition of the name of the particular branch of revenue with which it is connected, being called Sair jama, Bazi jama, or Karttani jama¹³. Where the revenues or profits are of so uncertain a nature that they cannot be estimated, and are stated only according to the sum received, they are entered under the head of Hasb-ul-Wasuli, which means—'according to the amount.'

The aggregate of all these different sources of revenue, whether the rent of lands, the receipt of customs, or other incidental profits, when applied to a whole division, is termed the Mofussil or Hastobud jama of that division, which implies the gross revenue to be collected in all the villages as rated in the accounts.

The portions of the hastobud jama, in ascending through the accounts of the villages, dihs and parganas,¹⁴ are distinguished by the name of the division to which its produce is to be remitted. Thus the jama of the several dependent villages, after deducting the expenses of collection, is called the Dihati jama,¹⁵ and exhibits the net estimated sum to be received at the cutcherry of the dih or taraf. The parganati jama in a like manner is an estimate of the sums to be received at the cutcherry of the pargana; and the zamindari jama is the estimated amount of the revenue of the whole zamindari.

The assessment or sum demanded by Government from zamindars, chaudhuris, or huzuri talukdars is called the sadar jama. The word 'sadar' means head or chief; and in the business of the revenue is used as a relative term, and in contra-distinction to mofussil, which signifies parts or branches. Thus the head court of a zamindari is sadar with respect to the villages or tarafs, or subordinate parts of which it is composed, and is mofussil with respect to the cutcherry at Murshidabad or Calcutta.

We return from this discussion to describe the manner in which the accounts of a district are kept.

1st. The *Chitta* is an account of all the lands of a village,

¹³ Aggregate deductions, or a tax in compensation of such.

¹⁴ Pargana, a barony.

¹⁵ Village assessment.

divided into dags, or portions, according to the order of time in which they were measured. It contains the quantity of land in each dag, a description of its boundaries, the different articles with which it is cultivated, and the names of the ryots who occupy it. Whenever a measurement takes place, which is generally in the course of ten or fifteen years, such an account is drawn out and signed by the gomastah, and deposited with the patwari of the village. But as one ryot may hold ground in different dags, the lands of each ryot are not distinguished in this account.

2nd, *Goswara Paitha* is an abstract of all the Chitta accounts of a village arranged under the heads of Paikasht, Khudkasht, Khamar, Devatra¹⁶ etc., according to the duties of measurement.

3rd, *Ekwal* is a particular account of the names of the ryots, and the measurement of the different spots of land which they hold, arranged under the heads of Paikasht, Khudkasht, Khamar, Devatra etc. These three accounts of lands are not altered or new formed every year.

4th, *Jamabandi* contains an account of the jama as well as of the land. It specifies 1st, the name of the ryot; 2nd, the quantity of land which he holds; 3rd, the crop with which it is cultivated; 4th, the rate¹⁷ per bigha; and 5th, the total annual rent of each ryot. As a new measurement does not take place every year, the amount is annually liable to considerable changes. Thus, if one ryot relinquishes a portion of his land, and another takes it, or it lies uncultivated, in either case it will occasion an alteration in the original jamabandi. This account, although so very useful, is not kept in every part of the country. The want of it, however, is in some measure supplied by means of the *Kharja*¹⁸ which shall be presently described.

¹⁶ Land devoted to religious endowments, etc.

¹⁷ "The zamindar is authorised.....to levy his rents according to the pargana rates; a term so elastic.....that it is a subject of regret that at the time of the Permanent Settlement no attempt was made to define more accurately the relative rights of the zamindar and ryot, and no stronger barrier created to afford protection to the tenantry of Bengal" (D. C. Smyth, Collector of Hooghly, 1823).

¹⁸ Expenditure.

5th, *Nakl-i-patta*. This is a register of all the pattas, or grants, by which the ryots hold their lands.

6th, *Kami-Beshi-dar-fardi*¹⁹ is an abstract account of the increase or decrease in the jama of each ryot at the beginning of the year, to which the patwari, as a sanction for his own conduct, procures the signature of his immediate superior.

7th, *Hal Hakikat* is an account formed at the beginning of the year from the Jamabandi and Nakl-i-patta. It specifies the asal jama of each ryot, the different abwabs or taxes subsequently imposed, the increase or decrease in the rent, and the alterations occasioned by the ryots changing their lands. This account, therefore, contains in fact the settlement of the revenues to be collected from the ryots during the course of the year.

8th, *Kistbandi* or *Mawari*. This is an account of the monthly instalments by which the annual rent is to be paid. The original jama is first divided into twelve equal parts. But as the payments must be regulated chiefly by the harvests, the equal proportions or months' rents are broken into $\frac{1}{4}$ months thus,

Baisakh	...	... $\frac{1}{4}$ month.
Jaistha	...	... $\frac{1}{4}$ month.
Asarh	...	... 2 months.

In some places taxes are imposed by adding a month or half a month's rent to the jama. In such case, it is not uncommon, from the accumulation of taxes, to find that the whole year's jama contains eighteen or nineteen months' rent.

9th, *Taujih*, otherwise termed Baki Jai. This account exhibits the Kist or monthly instalment, the amount paid by the ryot, and the balance, if any remains, is added to the kist of the succeeding month.

10th, *Kharja*, in some places termed Talab Baki, is an account current of each ryot. On the right hand side of the page are specified the particulars of the jama as contained in the hal hakikat, and on the left are inserted the sums which he has paid with the dates of payment.

¹⁹ Kami = decrease.
Beshi = increase.

11th, *Bara Thoka* or *pattora* is formed at the end of six months or eight months, and by way of pre-eminence is called *hissab* or the account. In this the *patwarris* insert the *jama* and receipts until the date; either on account of revenue, temporary *mathots*,²⁰ *takavi* (money advanced to the *ryots* to enable them to cultivate their lands), or under any other denomination whatsoever. The balance²¹ being struck is added to the demand for the remainder of the year; and the aggregate being divided into monthly proportions, according to which it is to be paid, forms a new *kistbandi*.

12th, *Akhiri Hissab Kharja*, or, as it is called in some places, *Wassil Baki Kharja*. This is an adjustment of each *ryot's* account made out at the end of the year, stating the *jama*, the receipts and the balances for the year. It also states the *Arzi*²² or pleas for abatement of rent, which being deducted leaves the sum of undisputed balance.

13th, *Akhiri Jama Wassil Baki* is an aggregate of the two former accounts, and contains a state of the revenue of the whole village, distinguished into *jama*, receipts, and balances. It first states the *jama* of the preceding year, the increase or decrease which has since taken place, the undisputed balance outstanding, the sum advanced for *takavi*; and the amount of all those constitutes the *jama* or demand for the current year: 2nd, the sum received either of the revenue of the current year, the arrears of the former, or of *takavi*, are next entered under these respective heads, and the balance together with the original articles of *arzi* is inserted in the latter columns.

14th, *Shomar*²³ (*Shambar?*) is an account of the daily receipts of whatever denomination, whether collected according to the *kistbandi* or received as presents, *mathot* or the like; and in general contains full memorandums of every day's transactions.

15th, *Seeah*²⁴ is an account similar to the *Shomar* from which

²⁰ Fine, or tax.

²¹ I.e. deficit.

²² A petition.

²³⁻²⁴ I cannot find these words in Wilson's glossary. *Shomar* perhaps is a corruption of *Shambar*, a day: *Seeah* is defined by Mr. Smyth (*cf.* note 17) as "a daily ledger or account-book."

it is formed ; but, being drawn out afterwards, is more regularly arranged under the different heads of Khudkasht, Paikasht, Khamar, etc. It contains in general the collections only on account of the kistbandi. The sums received as presents or mathots are not inserted. This account contains also the expenses.

16th, *Pattan jama kharja* is a monthly treasury account, specifying the receipts and disbursement arranged under the different heads for each month formed from the two preceding accounts.

17th, *Tirij*²⁵ *Jama Kharja* is an annual Treasury account formed from the *Pattan Jama Kharja*.

18th *Akhiri Nikas*²⁶. All the foregoing accounts are kept by the *karamcharis* and *patwaris*. The *gomastah*, *ihitimandar* or head collector, a person who has the management of the *taraf*, *pargana* or division, compares and ascertains annually the articles collected under the head of each individual *ryot*; he then checks and retrenches the articles of expense in the *karamchari*'s account, and having given credit for the amount paid to him by the *karamcharis*, he ascertains the sum due from them and the balance due from the *ryot*. This adjustment is called the *Akhiri Nikas*.

Abstracts of all these accounts or adjustments are kept by the officers in the *tarafs* or *parganas* and transmitted to the *sadar cutcherry* of the *zamindar*, which, being collected into one state, exhibits the rents, the payments, and the balances of the district.

At the commencement of the year, an account called the *Daul Bandobast*²⁷ is drawn out by the *zamindar*. It contains the rent-roll of the *zamindari* and is formed by adding together the rent of each *mazkuri talukdar*,²⁸ the sum which each *katkinadar*²⁹ has agreed to give for his farm, and the estimated revenue of such parts of the district which are to be collected by the immediate officers or agents of the *zamindar*. By the

²⁵ An abstract compiled from other accounts.

²⁶ A final adjustment of the Revenue demand.

²⁷ The gross receipts demanded from the tenants.

²⁸ A *talukdar* paying his revenue to the *zamindar*.

²⁹ Under-tenant of a revenue farmer.

regular subordination of these cutcherries, and this chain of accounts which we have described, the zamindars and other landholders are enabled to transact the affairs and to collect the revenue of their respective districts. It remains to consider the modes by which the revenue is assessed and the checks by which the payment of it is secured to Government.

In forming conclusions on this subject and, indeed, on all our reasonings concerning the revenue of Bengal, we cannot too carefully avoid a comparison between the customs and institutions that prevail in this country and those which are established amongst a people more free and more refined. The revenue of Bengal consists chiefly of land rents. The proportion taken by Government has consequently been always very large when compared with the land tax of states where the invention is exhausted in discovering other objects and modes of taxation which shall raise a revenue in a manner imperceptible to those who actually pay it, and where it is rather the policy to conceal than to lighten the burden.

In the first part of the address we observed that the ancient assessment on Bengal was imposed according to an actual survey and valuation made in the time of Akbar, and that this continued long to be the standard by which the revenue was raised. In order to preserve and correct this valuation and register, institutions well calculated for that purpose were formed. Two hereditary kanungos were appointed by the Emperor. Counterparts of all accounts were kept in their office as public records; their naibs or deputies were stationed in different parts of the country to mark the establishment of new villages, transfer of land, and other circumstances which occasioned a change in the state of the country; and every sale or deed of transfer, the measurement, the boundaries and divisions of land were registered by them with a minute exactness.

These institutions appear well adapted to the nature of a simple and despotic Government and to a country which, as the province of a great Empire, was governed by foreign Viceroy and officers who were frequently changed. The records of the kanungos, containing a history of the successive altera-

tions which took place in the state of landed property throughout the kingdom, furnished an extensive and permanent source of information. They were referred to on every point that respected the finances or civil Government, in all disputes concerning lands, and served equally as a guide in imposing or collecting the revenues,³⁰ and as a check on the embezzlements or exactions of the zamindar and public officers.

From the establishment and powers of this office, from the occasional and subsequent surveys and valuations which from time to time were made of different districts in Bengal, and from the measures which were taken to collect the revenues of zamindaris which had fallen in arrears, it appears to have been an established maxim in this country that the accounts of the rents of every portion of land should be open to the inspection of the officers of Government. It was chiefly by the intimate knowledge and the summary means of information which the Government thereby possessed, that the revenue was collected and that zamindars were restrained from oppressions and exactions.

To the neglect of those ancient institutions which we have described, and to the want of information in the Government of the state and resources of the country, may perhaps justly be ascribed most of the evils and abuses which have crept into the revenue. An exposition of some of these evils will best serve to point out the utility of the ancient system, and seems necessary also to elucidate and justify the extensive plan upon which our commission has been executed.

When the ancient mode of assessment on an actual valuation fell into disuse, and the sum demanded by Government from the zamindars as their respective quota of revenue, came to be fixed, not from a knowledge of the capacity of their several districts formed on regular and authentic accounts,³¹ but it became in many cases a matter of no small difficulty to

³⁰ The Ms. here contains this note. "Naib Diwan's report, Murshidabad Committee. 2nd July, 1774." A reference to the petition submitted by the Sadar Kanungos of Bengal, forwarded by the Naib Diwan with his comments, for the payment of their rasum or allowance which had been withheld. Revenue Board Proceedings, July 5th, 1774.

³¹ *i.e.* Taksis.

merely by a conjectural estimate,³² this innovation on the part of Government authorised the like practice in the zamindars, and every additional sum exacted from them was levied by accumulated taxes³³ on the vassals and ryots when a part of the ryots could no longer submit to such exorbitant demands. They were forced to shun persecution by deserting their lands and habitations.

The revenues of the zamindars being thus diminished, the rents of the remaining ryots were proportionately increased, and new demands occasioned new desertions. These circumstances mutually operated as causes on each other, and largely contributed to the impoverished state of some of the districts of Bengal. The taxes multiplied to such a degree and were raised under such a variety of names and pretences, that it became in many cases a matter of no small difficulty to ascertain the rule by which the complaint of a ryot for undue exactions of rent ought to be enquired into and decided.

Nor was it in the power of Government effectually to remedy this evil without a more intimate knowledge of the amount of revenue of each district. For, although the increase of the assessment may have been the principal or at least the original cause of the various additional taxes imposed on the ryots, it does not follow that a reduction in the assessment would produce a diminution in the rents. The prospect of contingent and future benefit from the greater cultivation and improvement of his country is hardly sometimes sufficiently powerful to induce a zamindar to forego the immediate advantage which he enjoys by rack-renting his zamindari, exacting the greatest possible revenue from the tenants and vassals. Were it necessary to support the truth of this position, we could produce many proofs from the accounts which we have collected. The instances, especially in large zamindaris, are not infrequent where a reduction in the demands of Government have been immediately followed by new taxes and new impositions.

It appears also from experience that, unless the proportion

³² *i.e.* Taksim.

³³ Abwabs.

which any particular tax bears to the amount of the assessment on the whole district be previously ascertained, it cannot be abolished without opening a door to great impositions. For, as soon as the intentions of Government are known, it is then impossible to procure faithful accounts of its amount. It becomes the interest of every zamindar to form exaggerated estimates and to state his loss at as large a sum as possible. In the year 1771, the Bazi jama, which was supposed to consist only of fines and forfeitures, was, in consequence of the command of the Company, ordered to be abolished. It was not then known that this extensive branch of revenue comprehended many taxes of an unexceptionable nature. In 1772, the Sair Chalanta, or duties collected by zamindars on goods passing through their districts, was abolished and a new system for the management of the customs established. To indemnify the zamindars for the loss which they sustained by this measure, a deduction from their revenue was granted them, but, being possessed of no accounts by which an estimate of the whole sum collected throughout the provinces under this head, or of the respective proportions of each zamindar could be formed, Government was reduced to the necessity of granting abatements, according to the accounts then delivered in by the zamindars themselves. Similar inconveniences attended the abolition of the Maroocha or tax on marriages, and claims on account of these oppressive and impolitic taxes continue to be preferred from the belief that it is impossible for the officers of Government to contravert them.

But it is not only the abolition of taxes or measures calculated for the ease of the inhabitants, or the better Government of the country, which give rise to claims for abatement of rent. They are frequently preferred by the zamindars and farmers on pleas of such a nature that it is difficult to conceive by what rule and on what principle they can be decided without a reference to the actual registers of the land and of the revenue. They are generally made on account of the encroachments of a river, or the establishment of a new gunge or market, of the usurpation of a village by a neighbouring zamindar, and, in almost every instance, depend on facts which can only be known

by inspecting accounts, or by an enquiry made on the spot. To reject them without examination would, in some instances, be injustice to the claimant. To admit them without proof, or to allow a conjectural portion of the remission demanded, would tend, by shewing the ignorance of the officers of revenue, to encourage new claims and new impositions; and the revenue of a district, if lowered on pleas of a permanent nature, is hardly ever to be restored. But the possession of the accounts of the land and rent of each village, and of the amount of customs collected at each market, would, in many instances, either prevent causeless applications, or afford the means of investigating them. And in many cases, when it might be necessary to depute an amin to examine into the truth of the fact alleged, would serve equally as a guide to his enquiries, and as a check upon his conduct.

It appears also that the zamindars and their officers, when left to themselves, at the same time they raise the rents of the land, and load the generality of their ryots with accumulated taxes, dismember and diminish the value of their zamindaris by exempting from rent large tracts of land under the name of Bazi-zamin, as we have already mentioned. We mean not to condemn the principle on which such grants may sometimes have been made. Indulgences of this kind, when bestowed with moderation, and as a reward of merit, or for the relief of indigence, may not only be allowable but useful and necessary. But our account will show that the zamindars, or their officers, trusting to the want of information in Government, or improving the opportunity which the minority or imbecility of their master affords them, have carried this custom far beyond the bounds of moderation. It will hardly be credited, that in the small district of Mahomedshahi, which pays only Rs. 2,90,000 to Government, no less than 1,61,000 bighas appears thus to have been exempted from taxation.

The very large proportion of land set apart for the maintenance of servants in some zamindaris gives strong reasons to believe that the name of Chakeran Zamin has also been used to cover collusive grants, and to diminish the public revenue of a district.

If the checks and institutions, which we have before described, were necessary in former times to prevent abuses of this kind, and for the security of the revenue, they appear much more so at present. The Mogul Government from its greater vigour, the undivided authority which it possessed, and the severe example which it could make of offenders, was able to detect and prevent collusions by means unknown to, and incompatible with the genius of our Government. The dread of the powers with which the Mussalman Government was thus armed, on the minds of a people long used to submission, was alone sufficient to render the exercise of them seldom necessary. When the English obtained possession of this country, the revenues continued to be collected by the ordinary coercive means, and although the same severities were not practised, the idea of absolute undivided power continued to operate, and the force of that impression is not yet entirely spent. But under the present constitution, where every act of authority, every right of Government, is liable to be contested and litigated, it is only perhaps by regular systems and official checks that the public revenue can be secured. For it is evidently the interest of a zamindar to obtain a remission in the amount, or to evade payment of the sum assessed on his district. In this case it is often necessary to divest him of the management and either to collect the rents by officers immediately appointed by Government, when it is called a khas collection, or to farm them out for a certain sum to be paid into the public treasury. The farmer, or the superior officer of Government, styled sezawal⁸⁴ or amil, stands in the stead of the zamindar, and receives the revenue from mazkuris,⁸⁵ from shikdars,⁸⁶ or from katkinadars.⁸⁷ But without the possession of the accounts and knowledge of the revenue of the district, the interest of the zamindar will prompt him, and his superior influence will always enable him, to obstruct the collections of a sezawal or farmer, in hopes, ultimately, to reduce the Government to the

⁸⁴ A salaried native revenue official.

⁸⁵ Tenants paying revenue to a zamindar.

⁸⁶ Native revenue officials.

⁸⁷ Under-farmers, or under-tenants.

necessity of restoring him to the management on his own terms.

From all these considerations and from our sense of the design of the Commission on which we were employed, we have endeavoured to render the estimates and accounts of revenue, which we have prepared for the information of the Board, as extensive as possible. We now proceed to explain the plan on which they are constructed.

The first branch of the accounts serves to show the jama or assessment of each mahal or division held immediately under Government and of which the revenue is paid into the public treasury for the last ten years: the revenue actually received; and the balances uncollected. In our letters of the 29th August and* we have fully pointed out the principles on which these accounts and the subsidiary estimates of annexations and alienations are formed.

The second branch of our accounts consists chiefly of estimates of the various sources of revenue of each district, to which our enquiries extended, of the revenue received from these sources and the balances uncollected, and of the land exempt from rent. As the districts had in general been let to farmers for five years, who were bound by a clause in their leases to deliver to Government a hastobud³⁸ of their respective farms, we considered it our particular duty and the special end of our Commission to collect these accounts, and we accordingly extended our enquiries to the whole term of the late settlement. By thus collecting and arranging the materials which we procured from the farmers and zamindars, and by comparing and checking the accounts of one year with those of another, we have been enabled to form the following states of the several districts mentioned in the abstract which accompanies this address.

The hastobud or valuations of the annual revenue of the several districts. This account exhibits a state of every different source of rent or profit.

The Jama Wasil Baki of the district, or account of the

*(Blank left in Ms.).

³⁸ An estimate.

jama corresponding with the total of the hastobud, the amount of the receipts, and the balances of revenue.

The Bazi Zamin, or accounts of all the lands in a district held free of rent.

The Chakeran or account of land appropriated for the maintenance of servants and officers.

In order to render the valuations as accurate as possible, we instructed the amin to collect the accounts of the Bengal year 1178,³⁹ the year immediately preceding the settlement, as the ground work of our enquiries, and as a clue by which the alterations that took place in the five subsequent years might be traced.

The hastobud or valuation of the revenue, therefore, first states the mofussil jama, or estimated gross revenue of the district, for the year 1178. This, according to the custom which prevails in most of the provinces is divided into two heads. The Hazera,⁴⁰ which comprehends every source of revenue or of income, whether rents of land actually occupied, or taxes, customs or other articles of profit actually existing.

The Plateka,⁴¹ under which is entered the rated revenue of the land formerly in cultivation but unoccupied at the time when the accounts are formed. The amount of the hazera and plateka added together forms the mofussil jama for 1178. as appears under the third column of our account.

But as the revenue of each district underwent considerable and annual alterations, having in many instances been augmented, and in others diminished, we next collected from the accounts of the subsequent years every article either of increase or decrease which served to add to or lessen the revenue of the district. These articles are so various that it was impossible to specify each in the hastobud or estimate, and we have therefore inserted the whole amount of the increase during the five years in one column, and the whole amount of the decrease in another, which, being respectively

³⁹ 1771-1772 A. D.

⁴⁰ A corruption of hazir, "an account showing the assets of an estate." (Wilson).

⁴¹ "Abandoned land, formerly cultivated." (Wilson).

added to or deducted from the revenue of 1178,⁴² exhibits the regular mofussil jama of 1183.⁴³ In some districts where there appeared a profit from Batta,⁴⁴ Karttani⁴⁵ or other articles which had not been comprehended in the hastobud of 1178, or in the accounts of the subsequent years, we inserted them under a separate column and included them with the former addition. This is the first stage of the hastobud, exhibiting an abstract of the jama of 1178 compared with that of 1183.

The succeeding columns point out the general heads of which the jama of 1183 is composed, or by which it is distinguished. As these however vary in the accounts of almost every district it has not been in our power to adhere to a uniform plan in drawing out this part of the hastobud account. But we have, in general, inserted under the head of Mal the proportion of the Raiyati, the Khamar, or other lands, separating the Asal⁴⁶ from the Abwab⁴⁷ where our accounts enabled us to do it, and other principle taxes; and have distinguished the customs or tolls which composed the Sair, and some of the chief articles of profit which partake of the nature of Bazi jama or (word illegible in MS, precarious?) sources of income. We have also in many cases specified the karttani or deduction made from the receipts. The sum of all these different heads, as inserted in the several latter columns of the accounts, being added together, forms in a separate column, the amount of the hazera or actual existing sources of revenue of the year 1183, to which the amount of the plateka being added, the last column exhibits the total hastobud jama.

This description, when applied to the actual accounts of the several districts, and compared with the titles of the several columns, and the totals at the bottom of the accounts, will, we hope, be sufficient to explain their nature and the leading principles on which they are constructed. They con-

⁴² 1771-1772 A. D.

⁴³ 1776-1777 A. D.

⁴⁴ Discount.

⁴⁵ Karttani, a clipping.

⁴⁶ Original.

⁴⁷ Amounts added by imports, cesses, etc.

tain also the names of the taluks, parganas, tarafs, or other considerable sub-divisions of which the district is formed, with the number of villages or mahals which they contain; and by drawing the eye across the different heads or columns of the account, the particulars (as above described) of which the jama of each sub-division is composed may be easily discovered.

As subsidiary to the hastobud we have in many of the districts formed and translated an account of the villages in each pargana or taraf, showing the name of each village, the amount of the jama, and the quantity of land held free of revenue. It has not always been in our power to procure materials to complete this register.

Although the amount of the Sair revenue is inserted in the hastobud, we have judged it proper to draw out a separate account specifying the names of the different markets (word illegible in MS) and other heads under which it is rated.

As the hastobud of a district exhibits the rents of the land, and the different sources of revenue, the Jama Wasil Baki shows the sum received on account of these rents or sources. The former is in the nature of a rent-roll, the latter is an account of the rents actually paid in the course of the year, and of the balances uncollected.

In preparing the Jama Wasil Baki accounts of the several districts we judged it proper, for the reasons above given, to extend our enquiry to the five years for which the lands had been let. In this account, therefore, we have in the first column stated the mofussil jama of the Bengal years 1179, 1180, 1181, 1182, and 1183 together with the total of the five years. We have then entered the payments or receipts for each of these several years with the total of the whole; and in the latter columns of the account we have stated the balance outstanding for the whole five years, from which having deducted the amount of the plateka, the remainder shows the balance of the hazera or existing sources of revenue. This we have distinguished into the arzi, or that part of the balance, which, in consequence of pleas for abatements, had been admitted into the accounts of the tarafs or parganas; into

the Tujveery,⁴⁸ or that part which is open to enquiry, consisting chiefly of unauthorised reductions in the jama, and into the mofussil or Lakalam Baki, or undisputed arrears of rent. This account, like the hastobud, comprehends the names and revenue of each particular taluk, taraf, or other considerable sub-division of the district.

After the explanations we have already given of lands held free of rent, little requires to be said on the Bazi Zamin account. It points out the different denominations under which lands of this nature are rated, the number of bighas of each kind, together with the names of the tarafs and other divisions in which it is situated. Where we could obtain sufficient materials, we have distinguished such portions as are held by the zamindar or his family and such as are held by individuals.

The Chakeran, or account of lands appropriated for the maintenance of officers and servants, is formed on a plan similar to the proceeding account. It in general contains the number of servants for whom this provision is intended, what proportion of them are stationed about the person of the zamindar, how many are employed at the cutcherries of the parganas or tarafs, and how many in the villages. Independent of the purposes of revenue to which the register may be applied, it appears necessary in appointing establishments for the police and security of the country.

As explanatory of all the different accounts which we have described, and to mark the alterations each district has undergone during the last five years, we have prepared separate abstracts of the increases and decreases. They point out every new source of revenue which has been opened during the above period, and the augmentation or diminution of those that existed previous to it.

From the first class of these states, shewing the jama or assessment and sum actually received by Government from each separate mahal during the last ten years, a general idea may be formed of their capacity.

⁴⁸ Query. Taguvari—*i.e.* a judge or an arbitrator? (a S. Indian word).

The several accounts of the second class, exhibiting the rent roll or valuation of each portion of a district, and the rent or revenue which it has yielded during the last five years, mark also the nature, the increase or the decrease of the different taxes, the improvement or decline of cultivation, and serve to convey an intimate knowledge of the state and resources of each district.

In the course of this address and in the exposition which we have given of the evils that have risen from the want of public accounts, we have pointed out many purposes to which these various materials may be applied, either in the abolition of oppressive or impolitic taxes, in the investigation of pleas for remission or abatement of rent urged on account of the establishment or removal of a market; the encroachment of a river, or other local causes; the division of land; in the sale or transfer of portions of a zamindari and, generally, in controlling and checking every department of the revenue. Our enquiries concerning the relative condition of the great zamindars, and of the mazkuri talukdars who hold under them, will naturally suggest another important use of these accounts. As the rent of each talukdar is there registered, the officers of Government, by a summary and intuitive process, may decide on the complaint of vassal on account of exactions made by his zamindar.

In the formation of a settlement, and in determining on the revenue of any particular district, it is either by comparing the jama or assessment, and the revenue actually received by Government for a number of years, or by inspecting the hastobud or valuation of the district and the sum which is actually yielded to the zamindar or farmer, that a judgment of its amount can be formed. The possession of the materials, which we have prepared, furnish this information and is likely to induce the zamindar to agree to the assessment proposed, or, in case of his refusal, will enable the Government to distribute the zamindari into specific divisions, and to collect the rent by farmers, or officers independent of his authority. In either case an attention to the amount of Bazi zamin held by the zamindar or his family, and the quantity of land

appropriated for the use of officers and servants, appears necessary in determining the jama of the district or the establishment and charges requisite for collecting the revenue.

It is foreign from our duty, and becometh not us, to pretend to form a judgment of the assessment to be imposed either on the whole Province or on any particular district of Bengal. But it may not be improper to suggest a few general principles on this subject drawn from the nature of the materials we have compiled and from the information we have received in the course of our enquiries.

In forming an opinion of the state of a district, and of its improvement and decay, an attention to the accounts of the hazera⁴⁹ and plateka⁵⁰ for some years past may be very useful. If the former has been annually increasing, and the latter diminishing, it serves to mark the increase of cultivation and improvement, and *vice versa* if the hazera appears to be decreasing every year. Where an additional cultivation is attended with an increase in the nirik,⁵¹ or rent of land, it gives room to believe that the district is in a flourishing state; but if while the nirik is increased, the country grows less populous, it may be considered a strong sign that the rent of the land is higher than the situation of the district will bear, and, unless some other reason can be assigned, the growing depopulation of the country may be justly ascribed to this cause.

From the abstract accounts of the increases and decreases or causes which have served during the last few years to augment or diminish the revenue of a district some useful conclusions may also be drawn. These causes, according as they are temporary, fixed, or progressive, have either an accidental or permanent effect on the revenue. Thus, if a considerable part of a district pays its rent in kind (khamar), and the receipts have been increased or diminished by the dearness or cheapness of grain, or if an uncommon drought has affected the revenue for a particular year, in both instances the cause is plainly of only a temporary nature. But if the amount

⁴⁹ Existing assets.

⁵⁰ Rent of unoccupied Lands.

⁵¹ Nirik, *i.e.* the market, or prevailing, rate of anything.

of revenue has been augmented by the establishment of new villages or markets, or lessened by the abolition of particular duties or the encroachments of rivers, these causes are likely to have a fixed and permanent influence in the revenue and capacity of the district.

It is more difficult to explain precisely the nature of progressive causes of increase or decrease, although well understood by every native mutsudee.⁵² Where it appears that, at the same time that the cultivation of a country is increasing, the rent of land is also annually growing higher, or, on the contrary, that, although the rents have been lowered in order to induce ryots to remain or to settle on the lands, the country becomes every day less populous, the increase or decrease may be considered as of a progressive nature, and we may be able probably to discover its origin in the want or abundance of circulation, in the greater or more limited rent for the produce of the district or in other radical causes which are likely not only to continue to operate but to gain strength. In considering the influence which the accumulation of taxes has in hastening the decay of particular zamindaris, we have given a strong instance of the progressive steps by which the revenue may diminish from year to year. The application of these conclusions, and of this knowledge, to the purpose of imposing an assessment and apportioning it to the state and circumstances of a district is evident. But in those cases where it may be necessary to grant a remission there is reason to believe that unless a proportion of the abwabs or taxes on the ryots be at the same time struck off, the indulgence of Government especially in large zamindaris, will seldom be felt by the lower class of people.

Before we quit the consideration of the states and estimates which we have laid before the Board, and the uses to which they may be applied, it may be proper to observe that the quantity of land exempted from rent (as will appear by the accompanying abstract) is so very great that it appears well to merit particular attention, either to investigate and resume the

⁵² Accountant, or clerk.

Abstract account showing the amount of the hastobud jama or valuation of the gross revenue§ of the districts to which amins were deputed.

Names of Parganas		Total Hastobud jama	Plateka*	Hazera †
Twenty-four Parganas	(SA. Rs.)	13,56,461	62,688	12,93,733
Town of Calcutta	" "	1,10,299	...	1,10,299
Hooghly or Mahomed Aminpur	" "	2,76,062	13,582	2,62,479
Nadia	" "	15,85,798	2,42,842	13,42,955
Mahomedshahi	" "	3,80,409	38,744	3,41,661
Jessore	" "	4,83,388	87,087	3,96,250
Saidpur	" "	1,19,580	19,191	1,00,389
Hijli	(Arcots)	2,94,945	28,275	2,66,669
Shuja mota	"	65,291	5,919	59,371
Alisoda	"	1,91,647	25,527	1,66,119
Midnapur	"	9,94,757	...	9,94,757
Birbhum	(SA. Rs.)	11,44,825	4,11,613	7,33,211
Bishenpur	" "	5,18,731	17,918	5,00,813
Pachete	(Viziri Rs.)	1,54,423	49,673	1,04,750
Rajshahi	(SA. Rs.)	29,64,631	...	29,64,331
Rokanpur	" "	3,65,070	26,773	3,38,316
† Khas Taluks	" "	1,25,519	12,941	1,12,578

*Plateka. Rated revenue of land unoccupied but still kept on the rent-roll.

†Hazera. Revenue of occupied lands and other actual sources.

‡Khas taluks. Districts under direct State management.

§Fractions of Rupees have been omitted in each case.

N.B.—The gross total of the hastobud amounted to Rs. 2,09,96,155. but this included rupees of different denominations and unequal values. The sicca rupee was the standard coin; the others varied in value below that standard.

Abstract account showing the amount of the hastobud jama or valuation of the gross revenue of the districts to which amins were deputed—*Continued.*

Name of Parganas	Total Hastobud jama	Plateka	Hazera
Fateh Singh (Murshidabad Sonats)	1,62,633	21,651	1,40,982
Jehangirpur ... (Sa. Rs.)	3,63,570	1,04,629	2,58,940
Laskarpur ... „ „	2,97,846	30,338	2,67,507
Dacca (exclusive of Sylhet) ... (Arcots)	43,63,561	...	43,62,561
Chittagong (exclusive of Tippera) ... „	6,68,529	...	6,68,529
Rajmahal (Patna Sonats)	2,94,541	38,096	2,56,448
Hatinda ... „ „	77,788	4,317	73,470
Bhagalpur ... „ „	4,66,329	2,518	4,63,810
Purnea ... „ „	19,09,214	4,96,198	14,13,016
Rangpur .. (Narainy Rs.)	16,50,655	3,71,695	12,78,959

The third and last abstract shows the quantity of land held under the name of Bazi Zamin;⁵⁴ this is stated in two columns, one of which gives the name of “the districts to which the amins were deputed”—26 in all.

The total amount of Bazi zamin land was 43,96,095 bighas. There is a footnote to say that this total does not include the amount of Bazi zamin in Pachete,⁵⁵ as in the accounts of that district the land so held “is not stated according to the quantity of land, but according to the jama at which it stood previous to its being granted. The total jama of the Bazi zamin in that district is Rs. 20,848-1-2”.

The second abstract account “shows the amount of the hastobud jama or valuation of the gross revenues of the districts to which amins were deputed” and is reproduced verbatim.

⁵⁴ Miscellaneous Lands.

⁵⁵ A district in the Burdwan Division.

The following officers sent in a reply :

The Supravisor of Nadia—	Jacob Rider.
„ „ „ Rangpur—	John Grose.
„ „ „ Purnea—	G. Ducarel.
„ „ „ Bhagalpur } Rajmahal }	Wm. Harwood.
„ „ „ Birbhum—	Alex. Higginson.
„ „ „ Chittagong—	W. Wilkins.
„ „ „ Dacca—	T. Kelsall.
„ „ „ Dinajpur—	H. Cottrell.
„ „ „ Jessore—	W. Rooke.
„ „ „ Hooghly—	W. Lushington.
„ „ „ Rajshahi—	Boughton Rous.

An opinion was also submitted by Mahamed Riza Khan, the Naib Diwan.

Seven of the eleven Supravisors, *viz.*, Messrs. Rider, Higginson, Wilkins, Kelsall, Rooke, Lushington and Boughton Rous, pronounced against the retention of kanungos on the ground that the office had outlived its usefulness, and was a needless loss to the revenue in the shape of kanungos' allowances, an extra tax on the ryots, and a source of confusion in the collections. The antiquity of the office is acknowledged in every case. Messrs. Ducarel and Cottrell returned evasive replies: the Supravisors of Rangpur and Bhagalpur considered that the kanungos were necessary "for the preservation of the documents". In no case was a reply received challenging the position *per se* of the kanungo and the improper power that he held; it was not until further experience was obtained under the Collectors that this view was put forward.

Mr. Lushington, Supravisor of Hooghly, sums up best the attitude of the majority of the Supravisors, as will be seen from the subjoined extracts of his letter, dated March 9th, 1771.

"I enquired into the origin of this office and was informed that it was established by King Akbar. He deemed it expedient to change his officers every three years. But this fixed plan of changing subjected his Government to inconveniences. To

remedy this defect as much as possible, he established the office of kanungo, and the appointed business of it was to preserve the records of the laws and customs which prevailed in the revenue branch, and to keep regular accounts of the collections: in the former capacity they pronounced the law or custom in doubtful cases; in the latter, they became a check upon the officers of Government: but the influence of this check has long been on the decline, and within these 20 or 30 years past almost totally lost: and the only mark of the original importance of this office that now remains is the right to examine and take an account of all the receipts of the revenue, which indeed constituted that check which this office was intended to have upon the collectors. It appears then.....that diffidence in the integrity of the officers of Government, or rather the subadars⁵ of the Provinces, first induced the establishment of this office; the influence of which began to decline when the subadars broke their fidelity to the King and established themselves as independent princes over the Provinces that were in their charge, and they now appear to me to be reduced to the standard of mohurrirs or common writers; and all the service that, according to my judgment, can result from this office henceforward will consist in the records of past transactionsUpon the whole I am of opinion that an advantage will accrue to Government.....from a proper reform in this office..."

The Naib Diwan very naturally upheld that system which he knew, to which the country was accustomed, and which had done good service. Mr. Patterson quotes this opinion of the Naib Diwan in full who makes out a strong case for the kanungo, but the whole of his defence is based on the assumption that the kanungo is performing and, in the past, has performed his duties efficiently and honestly. The Naib's defence was, however, sufficient to convince the Comptrolling Council of the necessity of retaining the office of kanungo, and they passed a resolution to that effect on July 2nd, 1771, which Mr. Patterson reproduces.

The matter did not long rest here. In a minute of the

⁵ Viceroys.

Committee of Circuit laying down regulations for the general superintendence of the revenue collections, it was definitely stated that the Committee considered the office of kanungo to be useless in view of the changes which have taken place in the revenue system; "out of tenderness to the ancient form of Government" they decided to continue the head kanungos but to transfer all their mofussil agents into Government servants on a regular salary. They hoped thus to eliminate the kanungos and, at the same time, to obtain their local information.

Mr. Edward Baber, Resident at Midnapur, was apparently the first officer of the Company who seems to have been fully alive to the excessive power of the kanungos, and the abuse which they made of that power. His letter is quoted in full by Mr. Patterson in his report and is also embodied in the Revenue Board's proceedings for December 15th, 1772.

In this letter definite accusations are brought by a responsible and senior officer of the Company against the kanungos. He states that the kanungos are working purposely against the Company; that the European and Indian Officers of the Company are being deliberately kept in the dark; and that the zamindars, partly from fear and partly from self-interested motives, are in collusion with the kanungos whom he asserts to be the real masters of the country, because they have in the course of time deliberately converted a simple clerical office into such a powerful weapon that no one, except the kanungos themselves, can say with any pretence to accuracy what the revenue capacity of the country is. Mr. Baber drives his argument forcibly home and the Board is challenged to state "on what information, on what materials" the last settlement⁶ was made.

The letter made a great impression temporarily on the Board, and in their proceedings they recorded that the excessive power of the kanungos was "highly pernicious to the interests of the Company, by encouraging collusions and concealments among the zamindars, by depriving us of the means of procuring

⁶ *i.e.* of 1772.

a thorough knowledge of the country, and debarring the inhabitants from direct access to the servants of Government"..... But as the kanungos were "officers of the ancient constitution, the registering of all deeds, contracts and grants of lands shall be continued to them as formerly, in consideration of which they shall receive their allowance as Nancar"..... (Nancar was a species of Kharij-jama, *i.e.*, rents assigned to individuals by Government in payment of services rendered). Later on, the Board reversed these views, and so far from describing the kanungos as "highly pernicious" were "inclined to allow a degree of credit to the kanungos as necessary and useful servants of the revenue"—the reasons of this change of view will be recorded.

Mr. Edward Baber pushed home the charge with another letter, dated January 11th, 1773, complaining of the "delay, chicanery and opposition in a set of people whose minds are so peculiarly turned to low cunning and who are averse to relinquish any part of that authority which they have so long exercised so much to their own advantage..... Even in the execution of your orders I meet with nothing but insolence and defiance." This second letter of Edward Baber's records that the kanungos' nancar in his district was fixed by Todar Mall himself at Rs. 2,000/- per annum, but that in the accounts delivered to the Board "they have forged a claim to Rs. 15,000/- nancar. That they collect Rs. 15,000 where they are only entitled to Rs. 2,000 is, I believe, very certain....." The Board replied on February 5th, 1773, that they meant to uphold their authority but that "the kanungos were entitled to a proportionate share in the general increase of the rents" since the time of Todar Mall.

This drew a third letter from Edward Baber, dated February 11th, in which he states very definitely his opinion of the kanungos' claim to remuneration:

....."The nancar of the kanungos is no part of the rent of the zamindars, but an assignment of land entirely distinct in form and independent of the malguzari.⁷ Neither an increase

⁷ Payment of land revenue.

nor a diminution of the rents in the least affected the kanungo ; he neither contributed to the former nor reaped any advantage from the latter. When the appointment was made, the King allowed them Rs. 2000/- annually for wages, but agreeably with the custom of the country this was not paid from the Royal Treasury, but a certain portion of land supposed to yield so much was separated from the malguzari and assigned to them. The present system is quite opposite to this. You intend to pay their wages.....and to resume the land which was appropriated for that purpose: having... (MS. illegible) reasons to fear some regulations of this kind, the kanungos endeavoured to provide against it by forging a claim to Rs. 15000/- which, if you, gentlemen, should take into your hands for the Company the land granted to them in lieu of wages, they would demand. Now they certainly have no claim to more wages than the Royal Sanad stipulated, which is Rs. 2000/- and if they receive this in money the land must fall entirely into the possession of the Company, and whatever it yields be brought to their credit. This is so very agreeable to reason and justice that neither zamindars nor kanungos can offer a specious argument against it ; for, as I said before, the land of a kanungo is not part of the estate of a zamindar, they are wholly unconnected, and no part of what is paid by the latter to Government is in consideration of what is held by the former, who, again, cannot with justice bring any complaint seeing he will receive that sum for the payment of which only so much land was granted him

The Board did not reply, but, as will be seen, Mr. Baber's argument is founded on the assumption that a fixed wage, even if fixed two centuries back, is a fixed wage, and that no increase of value or decline of purchasing power is to be allowed to affect it: few, if any, would subscribe to his opinion, but the correspondence is quoted to show that the refusal or reluctance of kanungos to give up their registers was regarded by the Company's servants as dishonest contumely, not always with reason. At the same time Mr. Baber's letters, especially that of December 13th, 1772, contain an accurate and powerful summary of the foggy conditions in which settlements were

made and of the absolute unreality of those settlements. The Council of Revenue at Patna, in a letter dated August 16th, 1773, made some comment on the office of kanungo.

This comment was enclosed in a letter to the Committee of Revenue and is embodied in the proceedings of that Body for August 31st, 1773. Mr. Patterson has quoted it in his report.

The Council of Patna point out that some form of record is essential, and that the kanungos are "generally masters of their subject", but that collusion and self-interest render the records valueless.

This letter, and that of Edward Baber's, is a distinct advance on the opinions submitted by the Supravisors in 1771, and by the Committee of Circuit in 1772; the kanungos were looked upon by those critics as archaic relics of an old system, whose utility was past: in 1772 it was realised in the mofussil, at least, that all the knowledge essential to a just and satisfactory collection was in the hands of the kanungos.

The case for the kanungos was put by the sadar kanungos of Bengal when they petitioned⁸ for the payment of their allowance. In this petition they state:

"The office of kanungo, which is almost co-eval with that of the Mussulman Government in Bengal, has hereditarily descended to us. Our ancestors, as well as ourselves, always attended the Supreme Ruler in the Metropolis, and his faujdars and officers in the districts, and entered in their records all the transactions regarding the jama, the settlement receipts, and revenue accounts in general; and they kept registers of the taksim or original revenue of the parganas and villages in the possession of the zamindars and talukdars.

The ascertaining the circumstances of the jama, and the preparing the grants of zamindaris and talukdaris were matters which depended on them and were done with their signature. By them disputes concerning boundaries and controverted successions to zamindaris and talukdaris were, by the orders of the rulers, settled agreeably to the established laws and

⁸ R. B. P. July 5th, 1774.

customs of the country, and after duly investigating and tracing their origin and grounds in the records of former times. The rulers were by them informed of ancient customs, forms, and institutions. In short, our ancestors, as well as ourselves, transacted to the utmost of their power by means of themselves, their deputies and agents, all affairs and matters dependent on the Government. We have continued to manifest the utmost zeal, diligence and fidelity. After paying the expenses of our deputies and writers stationed at the sadar and in the districts out of the allowances of *nimtaki*⁹ and *saranjami*¹⁰ (*i.e.* office allowance), which we have long hereditarily and officially enjoyed, the inconsiderable sum which remains serves to repay the charges of our own maintenance. Of these allowances, since the beginning of the Bengal year 1179,¹¹ which is near a year and a half ago, we have not received a single farthing, and we are reduced to extreme distress from the urgent demands of our creditors. We therefore hope that you will be pleased to order the regular payment of these allowances so that we may cheerfully attend to the Company's business and pray for the long continuance of your happiness and prosperity."

The Board¹² then decided to give an authoritative ruling on the whole question :

"The Board having observed the assiduity and alacrity with which the kanungos have attended to the duties of their station in the Khalsa, notwithstanding the discouragement ensuing from the detention of their allowances, and being sensible of the distress to which this circumstance now subjects them, proceed to take their case into consideration and pass a final judgment upon it.

Read for that purpose the following papers :—

First, the letters of the several Supravisors addressed to the Council of Revenue at Murshidabad, 1771.¹³

⁹ An allowance to the kanungos of one half per cent. on the *asal jama*.

¹⁰ Percentage on collected revenue.

¹¹ 1773 A. D.

¹² R. B. P. July 5th, 1774.

¹³ Government of Bengal Records, Vol. v, pp. 341-345.

Secondly, the letters¹⁴ of the several Collectors in consequence of the orders of the Committee of Circuit.

Thirdly, the Proceedings¹⁵ of the Council of Revenue at Murshidabad of the 2nd July, 1771, from which the Board think it proper to insert in this place the opinion then given by the late Naib Diwan."

The Naib Diwan also referred to the letter (of which he gives no date or reference number) from the Provincial Council of Burdwan on the subject of the rights and pretensions of the kanungos of Orissa, and to the minute and resolution in the consultations of the Board, 22nd February, 1774, which were as follows.

"The Board, having maturely considered the representation of the kanungos together with all the foregoing materials, are unanimously of opinion that the office should be preserved for the following reasons:—

First. Because of its being of royal institution of so long standing since the time that the settlement of the revenues was effected by Todar Mall, Diwan of Shah Akbar.

Secondly. Because of ancient and hereditary right of the families who at present hold it.

Thirdly. Because of its utility in properly conducting the various branches of the business and assisting in the investigation of the value of the lands and the rights of the land-holders.

Fourthly. Because, notwithstanding the expectations the Board entertained of supplying the place of this office by the establishment of diwans in the districts, yet it is now obvious that, were they to depend on this arrangement alone for preserving a complete registry of the revenue records and accounts, the same would soon be liable to great mutilation, and in time to total loss, owing to the fluctuation in the system itself and the frequent removals of official incumbents.

Fifthly. Because from this circumstance the rights not only of Government but also of individuals would soon be

¹⁴ R. B. P. 1772-1773 passim.

¹⁵ Cf. note 13.

involved in darkness and ambiguity, and the public revenue as well as private property lie at the mercy of every rapacious intriguing mutasadi acquiring a temporary power and influence in the districts.

It is therefore resolved that the establishment of sadar and mofussil kanungos shall be continued in all the districts, that the Provincial Councils shall accordingly be directed to pay them their usual appointments from the commencement of the year 1181¹⁶ and to employ them in the business in such manner as they can be rendered most serviceable."

The following circular letter was then drafted and sent to the Calcutta Committee of Revenue and the Provincial Councils of Murshidabad, Dacca, Dinajpore and Burdwan :—

"Having had under our consideration and maturely weighed every circumstance tending to recommend the continuance or abolition of the office of kanungo, we have determined it shall be continued in all the districts on its present footing. You will therefore be pleased to pay them their allowances, sadar and mofussil, from the commencement of the year 1181 and to employ them in the public business in such manner as they can be rendered most serviceable.

The necessary muchulkas¹⁷ to be entered into by them for the due execution of their trust will be taken at the khalsah as well as from the principals as their agents." The back pay for 1179 and 1180 was also directed to be paid.

This decision of the Board was a confession of weakness; and on the part of the President, Warren Hastings, a complete reversal of his views in 1772. It was an acknowledgment that business could not be carried on without the kanungos and it left the revenue in the hands of a body of men who, if they chose, could keep the Company very ill-informed as to the real facts of the revenue. Warren Hastings and his colleagues on the Council left the position worse than they found it; they permitted the kanungos to realise that the executive administration of the Company, so far as the collection of revenue was concerned, was beyond the control of the Company's agents;

¹⁶ 1774 A. D.

¹⁷ Bonds.

thus they created such a state of increasing confusion and chicanery that, as Sir John Shore wrote in 1782, "the state of the districts is now less known, and the revenues less understood, than in 1774. The records and accounts which have been compiled are numerous, yet when any particular account is wanted, it cannot be found. It is the business of all.....to conceal and deceive."

The effects of the Board's decision were soon felt. The Board of Revenue found themselves face to face with the problem of adjusting a fair and equitable portion of the revenue to shares of estates which had become liable to sale for arrears of revenue. This proportion had to be declared before the sale could be advertised, under Section 31 of the Board's Regulations, dated April 15th, 1788. But the information as to the area and assets in respect of any mahal was not available from any existing records: therefore the Board of Revenue had to require the Collectors to gather the necessary information by making a fresh *hastobud*.¹⁸ A similar dearth of information added to the difficulties of the Decennial settlement and it was the logical result of the Board's decision on July 5th, 1774, to reinstate the *kanungos*. The Board had been weakening on the subject and eagerly seized at the suggestion to retain the old state of affairs which was tentatively put forward by the Provincial Council of Revenue at Burdwan on May 26th, 1774. This Body wrote that "notwithstanding the suspension of their (*i.e.*, the *kanungos*) office it has been found necessary to consult them occasionally"..... The Board in their reply, to which allusion has already been made, completely changed their previous opinion: "the pernicious influence" of the *kanungo* became "necessary and useful service", and they are considered to have "a right to the possessions which they have so long enjoyed, derived originally from formal and authentic grants of the Court"..... after having been previously recommended for abolition, to all intents and purposes, by a Committee composed of members drawn from the Board and presided over by Warren Hastings himself. The position of the *kanungo* and

his all-pervading grip of the collections reveals the difficulty, in fact, the impossibility of obtaining an accurate knowledge of the revenue; but another doubt obsessed some of the Collectors, a doubt that had only too much foundation. This was the fear, amounting gradually to conviction, that the sum paid in by the zamindars was not that which they took from the ryot; that the ryot was paying excessive and heavy amounts in revenue, a large proportion of which was the illicit profit of the zamindar, talukdar, chaudhuri, and kanungo: it was this knowledge and this fact that placed the zamindar, talukdar and chaudhuri at the mercy of the kanungo, as Edward Baber points out in the letter already quoted; and the profit was so large that it was to the interest of all, except the ryot, to keep the knowledge from the Company and the Company's servants.

The Revenue Board's proceedings contain many references to the dependency of the Company's district officers on information supplied by the kanungo, information which could not easily be checked. The Council of Revenue at Patna in a letter, dated October 17th, 1774,¹⁹ refer briefly to "the kanungos to whose registers we are still obliged to have a reference when occasion calls for any accounts from the mofussil." At a meeting of the Board²⁰ the Governor-General proposed that the kanungos should be consulted in matters of local usages and customs on a question of exacting a muchalka which was one of the allegations made by the Rani of Burdwan against Mr. J. Graham. On October 27th, 1775, the Board sent²¹ an order to the Provincial Council of Revenue, asking whether they found it necessary to refer in matters pertaining to the revenue to the opinion of the kanungos. The question arose out of the famous case of Kamal-ud-Din Ali Khan and the precise amount of the responsibility attaching to his katkinadar,²² Basant Roy, in the Hijli farm. The Dacca Council reported that they found such references frequently necessary.²³ "We do not find any instances upon the Dacca Consultations of questions formally

¹⁹ R. B. P. Nov. 1st, 1774.

²⁰ G. G. P. Jan. 1st, 1775.

²¹ G. G. P. Oct. 27th, 1775.

²² An under-renter or sub-tenant of an ijara.

²³ G. G. P. Dec. 16th, Dec. 22nd, 1775.

proposed to the officers of the Khalsa or kanungos for the express purpose of deciding upon what persons the demand for the revenue in the first instance is to be made; but in the course of business reference is continually made to the diwan, saristadar, mustaphi, and kanungos....." then follows examples with dates of such enquiries, relating to inheritance, pedigrees, charity lands, questions of measurement, etc.

The Burdwan Council also reported²⁴, 'that it has always been customary to consult the diwans and kanungos in matters of revenue between head farmers and katkinadars,' and they give instances.

The Councils of Patna and Murshidabad do not appear to have answered the question, but deal directly with the question of responsibility attaching to katkinadars: the Dinajpur²⁵ Council reply that no such reference, judging from their proceedings, appears to have been made. The remaining Council, the Calcutta Provincial Council, or Committee of Revenue, had already given their opinion when their Chief, Mr. Henry Cottrell, gave²⁶ evidence before the Board in connection with the same case. The questions and his answers are given verbatim :

Question (Col. Monson).—"Are there any instances of the proceedings of the Calcutta Committee where the kanungos have been called upon for their opinion with regard to rents due from a farmer and to mention instances?

Answer (H. Cottrell).—I do not recollect any.

Question.—I shall be obliged to Mr. Cottrell if he would state the nature of the office of kanungo.

Answer.—They have the custody of the taksim accounts or accounts of the division of lands of the zamindars and talukdars of every province and village in Bengal. They have also the custody of the Tumar accounts, or accounts of the original jama chargeable upon these lands. They used also, while the office was in full force, to keep

²⁴ *Ibid.*

²⁵ G. G. P. Dec. 22nd, 1775.

²⁶ G. G. P. Sept. 29th, 1775.

registers of the transactions of every sadar cutcherry²⁷ in a zamindari where their deputies were stationed, and their name points them out as persons to be referred to when knowledge of the law is desired to be arrived at.

Question.—Do you not consider the kanungos as officers rather to record the deeds and transactions of the sadar cutcherry proceedings than as persons to give a judicial opinion upon them?

Answer.—By the cutcherry transactions that I spoke of in my last answer, I mean those only relating to malguzari²⁸ matters, and have never known them act as registers in matters of Diwani adalat. With respect to their opinions, I should not consider them of any weight unless called for, and should then pay a deference to them. With respect to this office, I have had opportunities of enquiring into it but in three cutcherries, one was at Dinajpur where there was a gomastah of no abilities and who seemed stationed there rather to receive the pultaki²⁹ than for any other purpose, the same was the case at Nadia; what I have seen here I have already mentioned.”

The position of the kanungos themselves was clearly and explicitly stated by a naib kanungo who had been arrested by order of the Supreme Court, and who repudiated the Court's jurisdiction in what appears to be a legally flawless argument. The petition of the naib kanungo embodying this admirably clear statement was forwarded by the Provincial Council of Murshidabad.³⁰

In his petition the kanungo denied the Court's authority. “My principal (*i.e.*, the kanungo Lachminarayan) is a servant of the king of Hindustan, and, being exalted greatly above all the people of Bengal and promoted to the post of kanungo, is in the management of affairs obedient to the diwan of this Subah alone; and, besides this, has no connection with the Company or any English gentlemen. Notwithstanding this,

²⁷ Head office.

²⁸ Revenue payment.

²⁹ Tolls on ferries and bridges.

³⁰ G. G. P. October 3rd, 1777.

on account of debts of many years standing claimed.....of which my principal himself knows nothing, such a disturbance has been raised as has never happened before to any kanungo..."

This reply is a terse exposition of the kanungo's position from his own point of view, and it is unassailable. The kanungo, as such, was not concerned with the Company; he was, first and last, the servant of the Diwan who, in turn, was the servant of the Emperor: that the Diwan was a foreign Corporation was beside the question. Bearing this in mind, a certain amount of sympathy is due to the kanungos; some of them were in great poverty and both sadar and naib kanungos complain that their allowances were being withheld in defiance of the Board's order of July 5th 1774, directing the payment of these allowances. The Councils of Patna and Burdwan forwarded several of these complaints, and a similar petition is recorded in the Board's proceedings for December 1st, 1778, when the kanungos of Midnapur and Jellasore petitioned for the payment of their rasum;³¹ Mr. Francis in opposing the petition expressed his doubt as to whether the kanungos were any use.

It appears that the two sadar kanungos were quite ineffective by the close of 1772. They had stayed on in Murshidabad after the removal of the Khalsa to Calcutta. On June 10th, 1776,³² the Calcutta Committee of Revenue wrote to the Board "We think it our duty to acquaint you that the persons who exercise the office of kanungo at the Khalsa are only deputies, the chief kanungos residing at Murshidabad unemployed." Between 1774 and 1781 the power of the naib kanungos at the Khalsa and in the districts rapidly crumbled; individually they could still be of much service or a source of much obstruction, but the increasing knowledge and, consequently, the increasing power of the European district officer, combined with the firmer grasp of the Diwani by the Company, and the practical dissolution of the Mogul Empire, were powerful inducements to the naib kanungos in the districts to throw in their lot with the new régime and to transfer their allegiance and services to the new rulers of the country. Moreover, as

³¹ Fees.

³² G. G. P. July 2nd, 1776.

an institution, they, too, had decayed with the dynasty that had employed them, and the new order of affairs proved too strong for them. In 1781⁸³ Mr. J. D. Patterson, the writer of the report of 1787, which is the subject of this discussion, was appointed Register of the Office of Kanungo. On April 23rd, 1781, he submitted to the Committee of Revenue a report on the institution and origin of the kanungos. This report is shorter and, as is to be expected, contains much less information than the second report which was submitted by him six years later: I transcribe it, in order that the reader may see for himself the difference between the information obtained in 1781 and 1787 respectively and the deductions consequently drawn from that information.

THE REPORT OF 1781.

“⁸⁴The office of kanungo, if strictly executed with integrity, may not only be made of the most important use to Government but, with proper regulations, highly beneficial to the people. In the first respect, by recording every transaction of note, every local custom, the increase or decrease of the revenue, the grants of Government to individuals, the soil and produce of each district, the deaths or removals of zamindars etc., and the boundaries, divisions of land; thus Government may be in possession of a historical account of the changes of property in every part; and, as an acquaintance with the manner and customs of the subject is of the highest consequence to the ruling power, they will derive from this office a source of authentic information; they will have it in their power, by referring to its records, of observing the effects of former regulations upon trade, policy, or the revenues and be consequently enabled to suspend, correct or enforce their resolutions. They will see the decline or increase of the revenue, trade, cultivation; and be able to trace the causes of either, and judge what encouragements or restrictions are necessary; fraudulent alienations of land will be prevented; property secured to the

⁸³ C. R. P. Feb. 20th, 1781.

⁸⁴ C. R. P. April 23rd, 1781.

possessor and disputes relative to inheritance terminated with ease, celerity and justice.

This office or one like it is supposed by some to have existed under a different name in the time of the Hindu Rajas of this country; others assign it a more modern date; the word kanungo is Persian, and derived from the words 'kanun' and 'goinda', *i.e.*, a pronouncer of laws.

But whether or not it was prior to the princes of the Mahomedan dynasty, it was made an essential part of their policy, as it was necessary to intrust their subadars and diwans with different force and authority to maintain the regulations they had prescribed; it was equally necessary on the other hand to counteract the influence which they might acquire in consequence of their situation; they were therefore made responsible for their conduct and accountable for the amount of their revenues. They were recalled every three years and it was the business of the kanungo to attest his accounts before they could be passed at the Court of Delhi. The kanungo's office, being the depository of the records of every transaction which could affect the revenues, kept up the chain of business; the successor's want of experience was immediately supplied and the confusion that such a change might have occasioned was prevented. The distance from the seat of Empire rendered this establishment absolutely necessary, for Government, through the medium thereof being supplied with information in every instance that concerned the revenues or affected the arrangement of the country, were enabled to judge what measures were most proper to adopt, and to apply immediate remedies in every case.

The zamindars, farmers, and collectors had it not in their power to conceal or embezzle their rents and, as all taxes and assessments were registered, no new imposition could be laid upon the ryot without detection.

In order to comprehend the importance of this office, it will be necessary to say something of the plan by which the Court of Delhi governed their distant provinces. In every suba they appointed four great officers. The Nazim or Military Governor, with great, but (in some respect) limited powers,

Second, the Diwan, who superintended the settlement and collection of the revenues. *Third*, the Kanungo who kept the records of every transaction; he was not removable by or amenable to them and was consequently a check upon both. *Fourth*, the Nazir who was under the Diwan and trusted with the executive power.

The particulars of the kanungo's duties were as follows:—*First*, to register and attest accounts of all the lands, their rents, the tenures by which lands are held, and everything relating thereto. *Second*, all accounts of collections and expenses of Government in the sadar and the mofussil. *Third*, to register and attest all surat-hals or depositions. *Fourth*, to register and attest all the accounts of the different departments. *Fifth*, to register and attest all sanads³⁵ of lands, places, or pensions, grants and transfers of landed property. *Sixth*, all decrees in the adalats relative to landed property. *Seventh*, all local customs, laws, rules and remarkable occurrences. *Eighth*, to decide from his records in matters of dispute regarding landed property. *Ninth*, to register and attest the accounts of the dismissed Nazim which could not be passed at Delhi without being so authenticated. *Tenth*, to send copies of the above accounts and occurrences to Delhi. *Eleventh*, to register the genealogies of the zamindars, their deaths and removals. *Twelfth*, to attest and register the accounts of the receipts at the Government custom-houses. They had the privilege of becoming security to zamindars for which they received rasum:—this was intended to raise the character and consequence of the kanungos. In short, the office was extended to every article that could concern the Government of the country, but particularly in what respected the revenues. 'An officer on the part of the kanungo was always present in the cutcherry³⁶ of each district and took regular account of the collections made, which he transmitted to the sadar kanungo's office where they were prepared to be sent to Delhi—he likewise, at the close of each day, attested the collector's cash book.

Thus Government became acquainted with the exact

³⁵ Patents.

³⁶ Head Office.

amount collected, and in case of any fraud it was immediately discovered and checked. An officer likewise was stationed at the Government custom-houses who took account of the collections made there, and received from the merchants, over and above the duties, a *rasum* of half an *anna* in the *rupee* upon the sum collected, three-fourths of which went to the *zamindars* and the remainder to the two *sadar kanungos*. But the *rasum* and practice was abolished about the Bengali year 1179,³⁷ when those collections were given in charge to the Company's servants.

The regularity of this office was of the greatest benefit to the farmer who could obtain from it a particular account of the real produce of his farm and of its several sources; since the decline of this office, confusion has taken place in many parts, and the only accounts of the collections are in the hands of *karamcharis*³⁸ and *patwaris*³⁹ who state matters as they please without check or control. As the fundamental revenues of this country are derived from the rents of the land, alienation of landed property becomes a circumstance of the first concern; and, as it is never permitted without the express approbation or order of Government, the *kanungo's* office, by keeping an exact register of all grants and authorized changes of property, confirmed possession to the individuals and prevented all fraudulent gifts or consequences which might injure the revenues and rights of Government.

As it was likewise a depository of the particular local customs and laws of each district, reference was had to the *kanungo* in all doubtful and disputed cases. The registering of *sanads* respecting places of trust or for the administration of justice prevented any one from exercising unlawful authority or assuming a judicial power for the purposes of corruption or oppression. In the recorded genealogies of *zamindars*, their deaths or removals by which the rights of inheritance were ascertained or determined. Lands were granted to the *kanungos* to defray their expenses; but when Akbar, the wisest

³⁷ 1773 A. D.

³⁸ Bailiffs or stewards.

³⁹ Village accountants.

and most glorious of the princes of Hindustan, took upon himself the management of the provinces which had only paid a peshkash or tribute to his successors, he sent the celebrated Raja Todar Mall to form the settlement of the country. The Raja caused a complete rent-roll thereof to be made, surveyed and divided the lands, assessed and fixed the jama of each zamindari, etc., and brought the whole into a regular system. The lands which the kanungos held were resumed, and in lieu thereof they were allowed the nimtaki, or one half per cent., upon the tuma jama of each zamindar, etc.; but in some places in the mofussil where lands were held by the kanungos' inferior officers, possession was continued to them. This was the state of the office till the accession of the Nawab Jaffir Khan⁴⁰ who, being recalled by the King, the kanungo Dipnarain (grandfather to the present Lakhsinarain) from motives of pique refused to attest his accounts; he, therefore, by promises persuaded Raghunandan, the kanungo's wakil, to attest the accounts in the name of his principal. He then repaired to Delhi where his accounts were passed, and a settlement made with him for the fixed sum of one crore⁴¹ of rupees for the provinces of Bengal to which he returned with the title of Kartalub Khan.

From this period, the accounts of the sadar expenses of the Government ceased to be cognisable by the kanungo office, and were annexed to the sarista of the Nawab's private diwan, the above mentioned Raghunandan. Dipnarain, by an artifice, was thrown into confinement under the severity of which he died. He was succeeded in the office by his son Shivarain and there was no other material alteration till Aliverdi Khan,⁴² taking advantage of the trouble of the Empire, and the weakness of the administration, seized upon Bengal and became, in a manner, independent, although, to gloss over his usurpation, he affected to hold of the King. The dependence of this office upon the Court being destroyed, its power and consequence fell in proportion: it became dependent upon the Nawab and

⁴⁰ Murshid Quli Khan 1704-1725.

⁴¹ Ten millions.

⁴² 1740-1766.

the Roy Royan,⁴³ and the officers little better than mohurrirs.⁴⁴ Since the Company has been in possession it has several times been abolished, and as often restored, without being thoroughly defined or put under proper regulations. The investigation of its present state is attended with so much obscurity and confusion, that it will be necessary for Government to interpose its authority before matter can be brought to light and methodical arrangement take place.

There is now no sadar general cutcherry for the three Provinces to which the several independent kanungos are amenable, and by which the whole may be brought into one view. In order to set this in a proper light I beg leave to lay before the Board a list of the several kanungos who have, or pretend to have, sanads from the Court of Delhi respectively. You will see, gentlemen, the necessity of reducing them under one head and of establishing such regulations that the channel of information may be opened, regularity and method take place of confusion, and the State enjoy the benefit of so political an institution."

[A list of kanungos in the provinces of Bengal, Bihar and Orissa follows]. "All these have their particular naibs and gomastahs, and are independent of each other. They severally receive from Government their respective allowances of nimtaki, etc., amounting in the whole to upwards of two lakhs and a half of rupees besides lands, villages, rasum mera⁴⁵ and daftar serinjama.⁴⁶

The places of the inferior officers under the kanungos at present are mostly farmed, and the amount of the kanungos' receipts on that account is called mera, and is one of their most considerable perquisites, although in many places no business is actually carried on. To others the kanungos have given the appointment as a charity or indulgence. In some places the office has been still found of great use from the intelligence and diligence of the officers.

⁴³ Chief Officer of the Khalsa.

⁴⁴ Clerks.

⁴⁵ Literally a percentage of the harvest.

⁴⁶ Office allowance.

The Province of Bihar was measured and assessed by Nur-ed-Din Khan, commonly called Noor Khan, an officer of the Court of Delhi, many years after the settlement of Bengal by Raja Todar Mall, and accounts and estimate of that Province are the foundation of the present accounts and valuation in the same manner as the taksim and tumar jama of Todar Mall are now used in Bengal. In this province the word kanungo is not used; they are called sadarias: there are two principals, their naibs and gomastahs are dispersed into almost all the principle villages; these deputies and agents farm their appointments; they receive for their pay the amount of a certain tax levied for that purpose by the patwaris upon the tenants of their respective villages and some hold lands in lieu thereof: they pay an annual acknowledgment, each to his principal, which rasum forms the only emoluments of the head sadarias." This concluded the report of 1781.

The Board then passed⁴⁷ the following orders:—

"that the Diwan do call upon the kanungos to produce their sanads and that the Register do translate one of them and lay it before the Committee."

"that the diwan be required to lay before the Committee an account of all such lands as are appointed for the use of the kanungos in their several and respective districts, also of all rasums, mera, daftar serinjami and other emoluments allowed to the kanungos, received or collected by them."

"that parwanas⁴⁸ be accordingly issued to all zamindars and talukdars, directing them to transmit to the diwan an account of all such lands, rasum, etc., as are enjoyed by the kanungos in their respective departments."

In the above account I am unable to find any authority supporting Mr. Patterson's assertion that since the Company had possessed the Diwani the institution of kanungo had been several times abolished and as often restored: the recorded proceedings of the various Revenue Committees contain no

⁴⁷ C. R. P. April 23rd, 1781.

⁴⁸ Written instructions.

evidence or reference to such transactions. It is true that in 1772 the Committee of Circuit stated that the office of kanungo was useless, and passed a resolution ordering all the naib or district kanungos to be enrolled as Government servants, at the same time retaining the two sadar kanungos at Murshidabad not for any definite purpose, but "out of tenderness to the ancient form of Government". As has been shown earlier, this order was practically reversed in the same year when the Board of Revenue declared that although the power of the kanungos was "highly pernicious to the interests of the Company", yet, as they were officers of the ancient constitution, the registering of all deeds, contracts and grants of lands shall be continued to them, as formerly, in consideration of which they shall receive their allowance as nancar". In May 1774, the same Board stated that they were "inclined to allow a degree of credit to the kanungos as necessary and useful servant of the revenue."

Between 1781 and 1787, there is nothing of specific interest to notice: the kanungos became of increasingly less importance, as Government was correspondingly less dependent on them for information. In establishing a registrarship of kanungos the object of Government was "to collect into one general office at the Presidency all the usual records from the numerous kanungos of the three Provinces at the regular periods according to the customs of the Mogul Government; and the better to avail themselves of the benefits of such institution, by facilitating and securing the means of information, that Government had thought it proper that this general office should be given in charge to a Company's servant." The rest of the story may be told in the words of Harington.⁴⁹

"After the conclusion of a perpetual settlement of the land revenue in the provinces of Bengal, Behar and Orissa, the kanungo office, sadar and mofussil, was considered unnecessary; and consequently abolished, to save the actual expense; with a considerable addition which would have been requisite to render it efficient for the original purposes of its institution.

⁴⁹ *Analysis*, vol. ii, pp. 145-149.

The following reasons for the abolition of this office were stated by the Marquis Cornwallis. 'The public assessment on the lands is fixed throughout the country.....The rights of the landholders and cultivators of the soil, whether founded upon ancient custom or regulations which have originated with the British Government, have been reduced to writing. The kanungos are no longer necessary to explain rights of the former description, and they are wholly unacquainted with the latter. The Courts of Justice will have their codes of regulations to guide them in their decisions respecting the rights and properties of the people. Suits between individuals, or between Government and its subjects, regarding the revenue, will be decided by the engagements subsisting between the parties ; and, if a local custom is required to be ascertained, better evidence regarding it will always be obtainable from inhabitants of the district of respectable character, than could be procured from mofussil kanungos, whose official attestations and declarations have long since fallen into contempt and disregard in the eyes of the people, from having been invariably made the cloak to every species of fraud and abuse. These officers therefore are not only useless, but their continuance would be prejudicial to the country.'⁵⁰

The office of kanungo being accordingly abolished throughout the lower provinces, the records of mofussil naibs, gomastahs and mohurrirs, were ordered to be delivered over to the Collectors, who were authorised, if necessary, to proceed for the recovery of them in the mode prescribed by section 16, Regulation 3, 1794, and were required to furnish the Board of Revenue with a list of the records so delivered, as well as to be careful in preserving them. The Board of Revenue were likewise directed to require from the sadar kanungos and their naibs the whole of the records kept in their respective offices ; and, after causing a list to be taken, were desired to submit it to Government with their sentiments in what manner these records should be disposed of for the public service. This was done accordingly ; and the records are deposited, for occasional

⁵⁰ Minute dated May, 1793. The order abolishing the Kanungos was issued July 5th, 1793.

reference, under native officers to have immediate charge of them, subject to the superintendence of the Board's Accountant."

[It was considered necessary to continue the kanungo in the upper provinces and in Benares,]. "The continuance of this office, under rules and restrictions, would be productive of public benefit in the province of Benares, as well as in the ceded and conquered provinces.⁵¹ Rules, by Regulation 4 of 1808, prescribed two kanungos for every pargana in the ceded and conquered provinces and in the province of Benares, to be selected by the Collectors and under the authority of the Board of Commissioners. The office was declared not to be hereditary; to be salaried, 'precluding all further claims to pecuniary allowances under the denomination of nankar and any other denomination.' This re-introduction of kanungos did not apply to Bengal and only to kanungos appointed in the ceded and conquered provinces: the regulations for such kanungos drawn up in 1808, are evidently based largely on Bengal experience."

⁵¹ Cf. Ascoli, p. 121. Note 2.—for an explanation of the ceded and conquered provinces; territories added by Lord Wellesley, 1801—1803: not to be confused with the ceded lands of 1756 and 1760.

REPORT ON THE OFFICE OF KANUNGO

ORIGINAL CONSULTATIONS. BOARD OF REVENUE.

MAY 18TH, 1787. NO. 63.

By Mr. J. D. Patterson, Registrar of the Kanungo's Office.

The accounts which I have been able to obtain of the origin of this office are various, some giving the credit of its institution to the Emperor Akbar; that, it being the policy of his administration not to suffer the Governors of Provinces to hold their offices more than 3 years lest they might acquire an influence dangerous to his Government, he found it necessary to establish a permanent office that would be a perpetual source of connected information and prevent the consequences which might otherwise be occasioned by the frequency of these changes: others, on the contrary, affirm that prior to the Mussalman conquest of the countries, a similar office was in use under the Hindu Government, that this custom continued to be observed afterwards during the dynasties of the Afghan and Pathan kings, that Raja Todar Mall who was sent in the nineteenth year of the reign of the Emperor Akbar to fix and regulate the assessment of the provinces, finding that these officers were in possession of the ancient records of the country, and of course were necessary to him on that account, embraced the policy of turning their local knowledge and experience in the customs and ways of the country to the advantage of his sovereign and to attach them the more to the new Government; that he confirmed these in their offices, enlarged their power and conferred on them many distinguishing marks of favour and protection. From the Ain-i-Akbari it appears that the office of kanungo was an ancient institution and that there was one kanungo stationed in each pargana. He is mentioned as being the protector of the ryots and seems to have been classed with the patwari with whom he shared the amount of the sudui patwari,¹ or two per cent. patwari fees.

¹ The derivation appears to be from Suda (Tamil) a sheaf or coin given as payment by certain villagers, to the village accountant.

The only innovations with regard to the office which appear to have been made by Akbar were remitting the kanungos' half of the two per cent., and ordering them salaries in money from Government according to their rank: (the first 50 rupees, the second 30, and the third 20 rupees per mensem) and, secondly, the appointment of head kanungos to collect copies of the papers and accounts from the provincial kanungos and transmit them to the royal offices. They kept the taksim² accounts of their respective parganas which specified the revenue, village by village, according to the distribution or divisions of the lands: for, in the 15th year of the reign of Akbar, when Raja Todar Mall and Mozaffer Khan were appointed to the joint administration of the office of Vizier, it appears that they collected from the kanungos the taksim accounts of the Empire, and having regulated the assessment by an estimate of the produce of the lands, formed a new jama³ which was called tumari, probably from being entered on the rolls of the Empire, tuma signifying literally a roll.

It likewise appears that the records called Mauzina were anciently kept by them; for in the definition of the duties of the Buttickchee,⁴ he was instructed to call for the Mauzina, both of money and kind, for ten years from the kanungos, and having from them made himself the master of the rates, usages, and capacity of the districts, to give satisfactory information on these points to the amil.⁵ These records state and particularise the quantity of land in actual cultivation, the quantity uncultivated or waste, the several kinds of produce, both of the vernal or rabi crop, and of the autumn or kharif harvest, with the price current of every article; the jama, or sum assessed, and the rates of assessment, the particulars of the Wasul or receipts, and of the arrears. The process of cultivation and the particulars of all losses or injuries to the revenues with the respective occasions of them.

² Distribution of the revenue assessment.

³ Revenue assessment.

⁴ I cannot trace this word: neither Wilson nor Wilkins mention it.
MS corruption of patwariji?

⁵ Revenue official.

From the nature of these records, and the kanungos being particularly described as the protector of the ryot, the ancient duty of the kanungos appears to have been confined to registering the usages of the district, the rates and mode of its assessment, and all regulations relating thereto, in order to prevent the impositions of avarice or the almost equally oppressive consequences of inexperience. To note and record the progress of cultivation, the produce of the land, and the price current thereof, and to be at all times able to furnish Government with materials to regulate the assessment by just and equitable proportion.

From the several titles of kanungos, Mustaphi and Mazumdar,⁶ now in use, the nature and objects of the institution in the light it is at present considered, may be deduced. 1st, kanungo, (literally expounder of the laws and customs) in this capacity it appears to be their duty to note and record all local usages,⁷ laws and regulations respecting the revenues, the rates and modes of assessment, and to note and record from time to time all changes and alterations⁸ made in them; to remark and record all events such as the appointments, deaths or removals of Zamindars, etc., to preserve the records of the tumar and taksim jama, the great foundation of assessment fixed by Rajah Todar Mall; the records that show the component parts⁹ of the jama, or respective resources of supply; the records which show and distinguish the boundaries and limits¹⁰ of zamindaris, talukdaris, parganas, villages, etc.

The records which show and distinguish the distribution of lands and farms,¹¹ the names of the parties, and the nature of their tenures or trusts, specifying what are under the Khalsa, what jagir, or what are rent-free. The records¹² which state and particularise the quantity of land in actual cultivation or quantity uncultivated or waste, the several kinds of produce of the vernal or rabi crop, and of the autumnal or kharif harvest with the price current of every article, the jama or the sum assessed and the rates of assessment, the particulars of the wasul

⁶ The latter of these two titles is a common surname in Bengal.

⁷ Dastur al amil. ⁸ Amal dastur. ⁹ Hakikat jama. ¹⁰ Girdbandi.

¹¹ Ihtimambandi. ¹² Mauzina.

or of the receipts and of the arrears, the progress of cultivation and the particulars of all losses or injuries to the revenue with the respective occasions of them.

To record the genealogies of zamindars, to register all parts of land, charities or immunities, and to keep copies of every paper which their duty obliges them to attest or authenticate.

2nd, Mustaphi (keeper or controller of accounts). One of the most important duties of the department. This title is assumed by the naib kanungos, and by prescription has become hereditary. In this capacity it is their duty to keep regular counterparts of the Government accounts and papers of the revenues and collections, etc., such as copies of the kabuliyats or engagements of the zamindars or farmers for the amount of the revenues of the districts allotted to them as fixed by the settlement. Copies of the kistbandi or deeds which specify the instalments by which the payments are to be made.

Counterparts of the Seeah amdani or running treasury entry of the amount produce (sic) of the collections as paid in day by day by the respective renters.

Counterparts of the Seeah Maujudat or daily entrance of receipts, remittances and disbursements.

Counterparts of the Tauzi, or the monthly accounts of each renter and district, specifying the amount of the current instalment, the arrears of the preceding one, the total demand, the receipts on Account and Balance.

Counterparts of the Arsatta or monthly running treasury accounts of receipts, remittances and disbursements; particularising the sums, articles and dates, etc., arranged under their proper heads and made up from the Seeah Maujudat.

Counterparts of the Awarija jama kharch particularising running Treasury accounts of receipts, remittances, and disbursements, made out annually or at any period that it may be called for, from the arsatta.

Counterparts of the jama wasul baki or general account of the demands, receipts and balance made out at the close of the year, or any period that it may be called for.

Counterparts of the jama kharch or general Treasury accounts of receipts, remittances, and disbursements.

They represent that, while the principals regularly kept these check accounts of the sadar or seat of Government, their deputies in the country did the same in their respective stations, and transmitted attested copies of them to their principals at regular stated periods, and, as these provincial accounts constituted a check upon the agents of Government employed in the mofussil collections, so those kept by the principals were intended to control the great officers of Government, it being from these documents that the papers and accounts transmitted to Delhi were prepared.

3rd. Majumdar (keeper and collector of the Records.) This title is assumed by the lower officers under the kanungo, such as their peshkar, etc. In this capacity their duty appears to be a careful attention to the records, to preserve them from loss or decay; to replace such as are decayed with true and faithful copies, to arrange them in the corrected order, and to keep exact lists of them with references that they may be at all times immediately found and forthcoming when called for. In short, from the nature of the records which this office seems intended to preserve, it appears that the objects of the institution were a mutual benefit to the Sovereign and to the subject; to be a chain of useful and necessary information to Government itself; to supply the want of personal experience under the frequent changes of its provincial ministers and agents, and to preserve the sources of its revenues from being dissipated or destroyed by fraudulent alienations or embezzlements; to facilitate the administration of Justice and to give stability to property; to check the agents of Government employed in the collections and to defend the ryot from oppressive and illegal impositions, by affording him an appeal to the modes and rates of assessment as established and authorised by Government.

In the Province of Bihar the office of kanungo appears in some measure, to retain its ancient form; there are more kanungos than parganas, all either independent of each other or in partnership, and, according to their own account, each

holding his office by patent. *Some¹³ are stationed in single villages, and others have parganas allotted to* them called Sadarias. Exclusive of their own particular stations (in Champaran and Tirhut) they were appointed to attend at the seat of Government and collect the usual papers from the rest, but without any other controlling authority over them. Since the institution of the Amanat Daffar¹⁴ by Mr. George Vansittart as a general receptacle of all the records of the Province, the office of sadaria has lost its influence, and by degrees has ceased to operate. They all consider their office as an inheritance transferable like any other property, by sale or otherwise. In Purneah there are 20 kanungos but no sadaria or superior to collect the annual papers or accounts from them. This subdivision of authority into such a variety of independent channels has prevented the kanungos of those districts from rising to that degree of rank and consequence which the kanungos of Bengal formerly held and their naibs have since by degrees assumed. These deputies have gradually become the supreme arbitrators in almost all matters of property and revenue, and in proportion to their advancement their principals have sunk into contempt and obscurity. The revolution that aggrandised the deputy at the expense of the principal took place at a time when the weak and unsettled Government of Mohamed Shah gave leisure to the Viceroys of the Empire to shake off their allegiance. The Nazim saw the importance of the office and knew his interest too well not to place the management of it in the hands of his own creatures.

Accordingly in the commencement of the administration of Jaffir Khan,¹⁵ Gorung the elder was appointed to act as deputy for Joy Narain Singh, kanungo, under pretence of his minority; and towards the close of the same administration Gorung the younger was made deputy to Sheo Narain upon the same plea. These men were not only invested with the full

¹³ The portion between asterisks is erased in the MS., but, as nothing is placed above the erasure and the sense of the passage depends on the erased part, I have inserted it.

¹⁴ An office for registering trusts, depositing deeds etc.

¹⁵ i.e., Murshid Quli Khan, 1712—1725 A.D.
Nawab-i-Nazim of Bengal.

management of the public duties of the office, but with that of the household and private concerns of their principals. They saw that their advantages depended upon the pleasure of the Nazim and felt the necessity of conforming to his will. Upon the accession therefore of Shujah Khan¹⁶ to the Musnud,¹⁷ they endeavoured to ingratiate themselves with him through the intrigues of the revenue officers of the Khalsa, by pretended discoveries of new resources and by authorising new taxes upon the country: the zamindars, apprehensive of a further increase, should the full value of their districts be ascertained, submitted to the imposition without daring to murmur, and by their compliance confirmed the power and hastened their advancement of the naib kanungo. Although ostensibly dependent on the revenue officers, yet from this permanency of their office, and the utility of their local knowledge and experience, they were consulted upon all occasions, cases were referred to them for decision, and by degrees they insinuated themselves in almost every branch of business. During Kasim Ali Khan's¹⁸ time, the naib kanungos were not so much trusted, he saw and checked their usurpation, but after the restoration of Mir Jafar¹⁹ and the cession²⁰ of the Diwani to the Company, they rose again into importance. They seem to have considered their appointment as an inheritance: accordingly the elder Gorung having adopted his nephew Radhakanta Singh (elder brother of Gungagovind Singh) secured the succession to him. Radhakanta afterwards resigned it to his brother Gungagovind, and he again to his son Pran Kishen Singh. The younger Gorung held his office 22 years; he was succeeded by his brother Bholanath Singh. In the time of the Nawab Ali Verdi Khan,²¹ Bholanath was dismissed from the office and his place was filled by a Brahmin named Hari Kishen, uncle to the present Kishen Chand. Hari Kishen resigned his office. Sheo Narain, kanungo, a few days before he died, adopted Lachmi Narain,

¹⁶ 1725—1739.

¹⁷ Throne.

¹⁸ 1760—1763.

¹⁹ 1763.

²⁰ 1765.

²¹ 1740—1756.

who was at ten years old invested in the office by Ali Verdi Khan and Ram Narain Mustaphi, elder brother of the present Siri Narain Mustaphi, was appointed to act as naib. He held that office a few years when he was displaced to make room for Lakshi Kanta, a mohurrir²² who continued in the office till his death, which happened after the restoration of Mir Jafar²³ to the musnud. Raja Nanda Kumar, who was then Roy Royan, appointed Jaganath, the son of Hari Kishen to act as naib, but in 1179²⁴ he was removed, and Siri Narain Mustaphi appointed in his room.

We may trace the seeds of its own perversion in the very institution of the office. Alone possessing the avenues to information, it was as easy for these people to conceal as to discover the resources of the country. The zamindars feared them and would naturally endeavour to purchase their silence and protection by every sacrifice in their power. The reliance of Government upon their records for every species of information secured them from detection. Under such circumstances of impunity on one side and powerful temptations on the other, it is not all surprising that their integrity should give way, and that they should join with the zamindars in defeating the very purposes for which the office was instituted. Mr. Baber's²⁵ letter from Midnapore upon this subject affords a complete and satisfactory account of the process of their influence over the zamindars and proves that, however useful the institution may appear in speculation, it cannot answer the end without proper checks and regulations. I beg leave to quote the letter.

"Whatever might be the original motives which induced Government to make this appointment, I am of opinion that it is now wholly unnecessary, and that it is not only a useless expense to the Company but in other respects detrimental to their interest. The real office is only that of a public (registrar) but there are some circumstances attending it that

²² Clerk.

²³ 1763.

²⁴ i.e., 1772/73 A.D.

²⁵ Mr. Edward Baber, Resident and afterwards Chief of the Provincial Council at Murshidabad; the letter is dated December 13th,

have contributed to give the possessor an authority in the Provinces superior to any other, even that of the faujdar²⁶ himself.

The appointment is hereditary ; and therefore, not being subject to those changes to which that of the faujdar was liable, it became, from this permanency, very respectable: besides which, the kanungos have always been the agents of Government, set up as spies on the conduct of the faujdar. Consequently they have been justly considered as favourites of the Court and respected as such. From the nature of their office, they have a daftar²⁷ in each pargana. Thus they have karkoons²⁸ and mohurrirs in all parts of the province, by whose means, and from their perpetual residence, they are so intimately acquainted with the circumstances of the zamindars, that they keep them in the most abject subjection. The revenues of Midnapur have been always settled upon a taksis²⁹ or conjectural valuation and no hastobud ever taken. As long as the terms of the taksis were complied with, no scrutiny was made into the zamindar's estate, and therefore the knowledge of a faujdar (whose residence was very uncertain and sometimes very short) relative to the value of it, must be extremely inaccurate. This the zamindars well know; and they know also as well that it was in the power of the kanungos to expose the value of their pargana to the faujdar; this power the kanungos availed themselves of, and it was the rod which they held over them, so that the apprehension of an increase of his rents kept the zamindar in very effectual awe of the kanungo, and there was scarcely any terms which the one would impose to which the other would not submit. Hence it arose that the zamindar was obliged to grant them money.....he let them have farms at an undervalue. He granted them

²⁶ An important officer with powers of criminal jurisdiction; also entrusted with considerable revenue administrative powers.

Mr. Patterson in a note translates it "native Collector."

²⁷ Office or agency.

²⁸ Cashiers.

²⁹ Mr. Baber here makes a notable mistake. Taksim is a conjectural valuation. Taksis is an estimate made after a due enquiry into the revenue.

charity lands under the denomination of Devatra³⁰ Brahma-zothara,³¹ and he suffered them to establish hats³² and ganjs³³ with certain immunities.

In a word, the kanungos have an absolute influence over the zamindars which they exercise in every measure that can promote their own interests; and how fruitful in expedients these people are, I need not say; I shall only observe that, in general, these expedients operate to the prejudice of the Country.

It was well known that the kanungos were better acquainted with the state of the Provinces than any other persons, but the zamindars individually, could possibly be. It was therefore natural to apply to them on many points relative to the collections, and in this manner they insinuated themselves into a branch of business foreign to their office; however, they made themselves so useful in this department, that at length most of the business of the Province was transacted through them and this intermediate agency, wherein the faujdar and zamindars threw an additional weight of influence into their scale from their sources (which) flowed in a tide of ascendancy to the kanungos and greatly sunk the power of the faujdar, and, though it was nominally vested in the latter, it was exercised really by the former.

One innovation paved the way for another, and in process of time it so happened that now the kanungos manage not only the zamindars but the business of the Province. There is not a record, but what is in their possession, nor a paper given in by the zamindars but through them. Their continual residence on the spot afforded opportunities, which they never let slip, of interfering in the collections.

They watched the different tempers of the faujdars and made encroachments on their authority as they found them more or less active. From one step to another they have advanced so far as to gather the chief management of the col-

³⁰ Lands assigned for the support of a temple.

³¹ " " " " " " bramins

³² Markets.

³³ Toll bars at ferries.

lections in their own hands; and so much of the executive part have they, at last, obtained that they are now virtually the Collector while he is a mere passive representative of Government. They are the channel through which all his orders are conveyed.

In this double capacity they have a double advantage. They can dictate what information they choose should be given to the Collector, and they execute their own dictates. This usurped power is not more repugnant to every principle of good government than it is contrary to the original institution of the office, which was nothing more than that of simply keeping copies of the collections, which were stipulated by Government and made by the faujdar, and of witnessing and registering public deeds. The intent and utility of this department in the Mogul Government were excellent. It was constituted to check and control the faujdar and zamindar's accounts, and that, notwithstanding the many and frequent changes of faujdar, there might be preserved regular records uninterrupted by those events, and an office remain to which Government could always apply for materials regarding the collections.

I have shown the reason why the zamindar is afraid of offending the kanungo; whence it is also very apparent why the kanungo should keep on good terms with the zamindar and it is to the interest of both to keep the Collector as much in the dark as possible. This collusive connection between the kanungo and the zamindar is diametrically opposite to the intention of Government and entirely counteracts the very purpose which the appointment was meant to promote; instead of being the agents of Government, they are become the associates of the zamindars and conspire with them to conceal what is their chief duty to divulge.

After so many years, nay, almost centuries, ought not Government to have obtained from these people the most perfect and intimate knowledge of the nature and value of the rents? and will it be believed that, as this day, it is still in the dark? However extraordinary it may appear, I venture to say it is really the case, and a proof (might I be permitted) I would

appeal to the late settlement of the revenue of Midnapur. On what information, on what materials, was it made? Was there a single instrument produced to guide the judgment of the Board?

It is true the kanungos have a most perfect knowledge of the Province, and a very great influence over the zamindars, and in both respects might have been of the greatest use to the Council; but this influence and knowledge they keep to themselves, employing both for their own purposes. Instead of assisting the Board in making the settlement, what trouble did they not give? what opposition did they not make to it?

In regard to the utility of the office as to its being a perpetual register, I humbly conceive that is quite destroyed by the appointment of a perpetual diwan, who is established for the same purpose on a infinitely better footing. Where, then, is the use of the Company paying wages³⁴ to the kanungos for the support of the karkoons and mohurrirs, who can now be employed only in keeping up connections and an authority which it is evidently their interest to abolish. Every intermediate agent stops a part of the revenue in its way to Government, and nothing is more certain than that to multiply these agents is to decrease the collections.

From what hath been here premised, may it not be very fairly concluded that the kanungos have defeated the aim of Government in its appointment of them: that they have embarrassed and not developed the business of the collections; that they have been obstacles to the attainment of the knowledge they were meant to facilitate; that they have been abettors of those measures they ought to have discouraged; and that they are now an useless expense to the Company.

I would therefore, Sir, beg leave to submit to your consideration that they should be dispossessed of their employment; that they should not have any officers in the mofussil; that they should give up their papers and their charge wholly to the Collector and diwan; and that there should be no intermediate agent between the Collector and the zamindars;

³⁴ The technical term for these "wages" was *rasum*.

for, as the charge of the collections is given to him, I flatter myself it will be deemed but reasonable that he should also be vested with the power of acquitting it, and that there should be no intervening authority capable of counteracting the measures for which he is responsible."³⁵

What Mr. Baber here says of the kanungos of Midnapur is decidedly applicable to the naib kanungos of Bengal. How well the duties of the office are discharged, will be learned from the naib kanungo Pran Kishen's answer to me upon the subject. "As your letter to the kanungo (my principal) was sealed up, I had it not in my power to learn the contents but sent it as it was to Murshidabad. With respect to the list of papers and records for which you wrote to me, Narsingh Majumdar, who is the kanungo's peshkar,³⁶ will attend you and answer all such questions as you may put to him, he will give you information of the state of them. The taksim account of the villages and taluks specifying the respective jama of each village and pargana, and their appurtenances; the particulars and component parts of the jama, the ihtimambandi,³⁷ the counter-accounts of the collections, and receipts of the sadar and mofussil, and of the sadar-bandobast³⁸ all these papers relate or appertain to former times: till the time of the Nawab Jaffir Khan, deceased, many mohurrirs were stationed in the mofussil in each pargana, and they regularly made out the taksim of the districts and transmitted them to the office at the Presence, and likewise they kept counter-accounts of the receipts and collections. Afterwards by the neglect of the succeeding (Huzzoor?³⁹ MS. illegible) the papers and accounts were not transmitted from the mofussil in a proper and regular manner. Many of the mofussil mohurrirs were dispossessed by the zamindars: in some few places where they remained they did transmit them (the papers and accounts). At the sadar, the saristadars⁴⁰ of the kanungo's office were always diligent and attentive and took the counter-accounts

³⁵ This letter is also embodied in the Revenue Board Proceedings for December 15th, 1772. ³⁶ Head-clerk.

³⁷ Revenue settlement, zamindari by zamindari. ³⁸ The Head-quarters settlement. ³⁹ Lit. the Presence—here means, "ruling power."

⁴⁰ Head of the Office.

from the collections and receipts, but from the time that the cutcherry was removed to Calcutta,⁴¹ even this was neglected, such papers as come to hand are kept; some of these papers are here and some at Murshidabad; it will take up a great deal of time to make out a list. I have given you an account of the papers that belong to this office, and the current business is now carried on according to them. What can I say more, etc. (Signed) Pran Kishen Singh."

Pran Kishen in this letter embraces a most daring ground of defence; ascribing the neglect and confusion of his office to the supineness of Government in not keeping him and his colleagues strictly to the line of their duty; as if the confidence of Government in their fidelity was the cause of their abuse of that confidence. They pretend that great part of their records were destroyed during the invasion of Bengal by the Marathas in the time of Mohabat Jang;⁴² and that they suffered a further depredation during Kasim Ali Khan's troubles; that what were remaining at Murshidabad were wormeaten and decayed, (a fact which I can testify, if the papers which I brought down to Calcutta were the whole of their records). They declare that they have ceased to collect their papers from the mofussil; in short, by their own account, no original purpose of their institution is kept up: yet they have not neglected the emoluments and profits attending their appointment. Pran Kishen avows the receipt of Rupees⁴³ 54,899-1-4-1 per annum and adds that, as to other profits arising from lands, the whole produce is expended upon the mohurrirs and other necessary charges.

Siri Narain's share is not less than 40,000 rupees, exclusive of lands held rent free in the name of the Goddess Kritishhari,

⁴¹ i.e. from Murshidabad in 1772.

⁴² A title of Aliverdi Khan's. 1740—1756.

⁴³ Mr. Patterson here adds this note. "From Government Rs. 35,333, and the rest by rasum from different districts. The Kanungos of Bengal were allowed by Government a percentage upon the tuma jama at the rate of $\frac{3}{4}$ per cent., which, being divided between them, constituted their pautaki.* They are now allowed from the Khalsa in cash the sum in lieu of it exclusive in lands and what they collect from the mofussil as daftar serain jama.†"

* Lit. quarter-perquisite.

† Incidental office expenses.

separated from the jama of Rokanpur. Sirinarain has never thought proper to answer this question.

If their records had been destroyed in the manner they pretend, from what documents do they draw their opinions and awards upon cases referred to them for decision or enquiry? The records called mauzina and the dastural amil are mentioned in the sanads as the particular objects of their duty. With regard to the first, they answer "that an annual statement of the tumar jama is what is called mauzina and that what there may be of it, may be found in the Murshidabad office": with regard to the second, they say that it was in use formerly but has long since (been) discontinued. In short, it appears from their own answers that none of the old records are now in use; from which we may infer that the office, in its present perverted state, so far from answering the purposes of its institution, must rather tend to furnish the zamindars with the means of deceiving Government with greater security; and that, while it swallows up a large avowed revenue itself, it is secretly destroying the foundations of resources; that, instead of giving stability to property, and security to the ryot, it is most likely to become an engine of corruption, injustice and oppression, and that it ought either to be totally reformed or altogether abolished.

The present kanungo, Sirajnarain, is a child of about eight years of age, adopted by Lachminarain Roy a little time before his death. Being a minor, the widow of Lachminarain claims the guardianship of him, and the management of the office and estate: accordingly, by the advice of her father Ananda Chandra Ghose, she petitioned for the removal of Sirinarain Mustaphi, that her brother Jagmohun might be appointed naib kanungo in his room and that Kishen Chand, the nephew of Hari Kishen the former naib, might be invested with the management under the title of peshkar. Before the prayer of the petition had been considered by the Committee of Revenue, they seized all the records at Murshidabad and placed a guard of burkandas⁴⁴ over them, giving out everywhere that Siri-

⁴⁴ Matchlock-men, armed guards.

narain had been dismissed. Sirinarain made use of this as a plea for not being able to furnish me with a list of those records, and, as the other parties avowed the fact, the Committee of Revenue ordered the Chief⁴⁵ of Murshidabad to attach the whole of the records, which was accordingly done. The records were afterwards given over to me to transport to Calcutta. The state and quantity of the papers delivered to me were sufficient to convince me that, either they had removed and concealed the real records, or that there had been the most shameful neglect of their duty. In quantity, there were not half the papers that were found in Mahendra Narain's office, although, being counterparts, they ought to have been equal; and of the few that I received, three-fourths were so worm-eaten and decayed, that, upon opening them to examine their contents, many dropped to pieces, and of those that were legible there was not a single bundle which was not a confused heap of heterogeneous papers, mixed and huddled up together so as to defy all attempts to arrange or examine them. The papers of Mahendra Narain's office were double in quantity but not less confused and imperfect. The Board may satisfy themselves that this is not an exaggerated account by a reference to the papers themselves now in Mr. Duncan's ⁴⁶ custody. Sirinarain charges his antagonists in unequivocal terms of removing the papers, alleging that he had for 15 years together constantly employed people to copy the old decayed papers and that none of those copies are to be found amongst those brought from Murshidabad, and he particularly charges Kishen Chand with having stolen the ihtimambandi records.

The others retort upon Sirinarain the charge of embezzling and dissipating the property of his principal, and of being the wilful cause of the confusion among the records. The management of the zamindari has been given to Kishen Chand, but Sirinarain has continued naib. The mohurrirs and other officers at Murshidabad are all engaged on the side of Kishen Chand and Ananda Chanda Ghose, except the particular relations of Sirinarain Mustaphi. As I have before mentioned to the Board

⁴⁵ i.e. Chief of the Provincial Council.

⁴⁶ Mr. Jonathan Duncan.

in my reports from Murshidabad the determined contumacy of these people, and shewn that the established principle of their behaviour was a fixed resolution to withhold every kind of information, I shall not trouble you more upon the subject.

With regard to Mahendra Narain, he is represented by Nar Singh Majumdar to be so much involved in debt that he does not show himself in Calcutta: when my peons were sent up to Murshidabad with a parwana,⁴⁷ they were answered that he was gone upon a pilgrimage to Parasnath in Nepal. It was not thought convenient that he should at that time be seen, but upon Mr. Thomas Graham going up to Murshidabad, Rada Kishen Mitra and afterwards Mirza Mahomed Jafar were sent to his house and both of them saw him. The substance of their reports upon the subject was that he has lost all his faculties, even that of speech, that he drags on a wretched existence in an old crazy mansion in the utmost poverty and distress at Batbali near Murshidabad, that the few menial servants who are with him, being ill paid, are negligent and remiss in their attendance upon him, that he has one son, whose education has been totally neglected, of about twelve years of age, running about ill-clothed, dirty, and uninstructed, like the child of the meanest cooly in the bazaar. With this description of the situation of Mahendra Narain it is but proper to compare the following statements delivered to me by Nar Singh Majumdar. The first contains an account of the avowed receipts and emoluments of Mahendra Narain's office of kanungo, and the second, the establishment of his officers and household with the name and salary of each person respectively.

Annual Receipts of Mahindra Narain Singh as delivered by Nar Singh Majumdar, peshkar.

In lands, Mowza Chandipore in Birbhum, formerly included amongst the kanungo's possessions has long since been given as Brahmotra⁴⁸ [to] Chutterbuj, to Terklunhor,⁴⁹ and Dalal Bhattacharya. In places where the kanungo may happen to hold any small quantities of land, they yield no profit, for the whole

⁴⁷ Written order.

⁴⁸ Land assigned for the support of a brahman.

⁴⁹ Sic in Ms.

produce is expended in the wages and allowances of the mohurrirs stationed in those places. There is no musahara⁵⁰ allowed by Government. With regard to the established rasum⁵¹ and nankar,⁵² the particulars are hereinafter stated specifying what is received from the sadar and what from the mofussil.

From the sadar in cash (rasum) ... Rs. 35,333-14-12-3

From the following Sairs⁵³ in cash ... ,, 2,270

[then follows a list of 12 places, the first of which is Chunakali.]

"From the following mahals"

[Then follows a list drawn up in six columns specifying respectively,

1. The name of the mahal.
2. Account Devatra.
3. Account Brahmotra.
4. Account Thankwahs or pensions.
5. Account fees or Rasum.
6. Total.

In column 1, forty-four Mahals are enumerated, commencing with Rajshahi and including the 24 Parganas, Mohomed Aminpur (Hughli), a place called Cantonaghur, Birbhum, Dinajpur, Dacca, and ending with Rangpur.

In column 2, six payments are recorded with a total of Rs. 873-4-0 of which Rs. 500 came from Rangpur.

In column 3, ten payments are recorded with a total of Rs. 1,581 of which Rs. 735 came from Birbhum.

In column 4, six payments are recorded with a total of Rs. 1,040.

In column 5, thirty-two payments are recorded—varying from payment of Rs. 2,744, and Rs. 8,126 in the cases of Rajshahi and Rangpur respectively, down to a payment of 10 annas in the case of Silberriis.

The sixth column, or column of totals, shows a total of Rs. 1,040.

⁵⁰ Monthly allowance.

⁵¹ Perquisites, fees.

⁵² Subsistence allowance.

⁵³ Here revenue drawn from prescriptive fees.

ment from the forty-four mahals of Rs. 27,295 ; which, combined with the sadar rasum and the sair rasum, made a total of Rs. 54,899 gross.

Expenditure was estimated at Rs. 37,628, and the net remainder at Rs. 17,270. In these gross totals I have omitted annas and pice.

The Report then proceeds to give in full, under the heading "Annual Disbursements", a full list of what it terms the kanungo's officers in sadar and mofussil. Each man and the amount paid to him annually is given by name and in full.

The localities enumerated are in the order given.

Calcutta	...	20 officers	2 peons	...	Total expenditure	Rs. 1,134	A. 0
Murshidabad	15	„	3 peons, 3 servants	„		235	0
			(also 8 Thankadars or pensioners)				
Hooghly	...	10 officers	2 peons	„		60	0
			2 pensioners				
			3 receiving charity				
Jessore	...	12 officers	1 peon, 3 servants	„		125	0
Dacca	...	6	„ 2 „ 3 „	„		209	0
Rangpur	...	20	„ 3 „	„			
			a monthly donation of Rs. 40 to religious worship			240	0
Rajmahal	...	3 officers	1 peon, 1 servant	„		50	0
Bishenpore	3	„	...	...	„	30	0
Burdwan	...	3	„	...	„	47	0
Dinajpur	...	3	„ 2 peons	...	„	44	0
Goraghat	...	2	„ 1 „	...	„	25	0
Bogra	...	2	„	...	„	15	0
Katwa	...	1	„ 1 clerk	...	„	6	0
Kundi	...	1 Naib	2 „	...	„	25	0
Amberabad	1 officer	2 „	...	Total monthly pay		13	0
			1 servant.				

				Total expenditure.	
				Rs.	A.
Batibati near	8 officers	7 Brahmins	14 Khatmatgars	427	8
Murshidabad.					
"	12 horses	2 Physicians	3 Garriwalas ⁵⁴		
			16 bearers ⁵⁵		
			2 Chobdars		
			25 peons		
			1 dhobi		
			1 sweeper		
		also payments	Devatra	70	8
		"	Brahmotra	136	0
		"	Pensioners	86	0

The total monthly expenditure was thus assessed at Rs. 3,135 odd annas.

A " yearly " " " " Rs. 37,628 "

The payments to the kanungos' officers range from Rs. 264/- p. m. to a sum little above that paid to a menial: e.g. one Ramprasad in the Rangpur list is entered as receiving Rs. 5/- a month; the pay of a peon varied from Rs. 3/8/- to 4/-.

As will be noticed, Mr. Patterson attaches very little value to the accuracy of any of the figures as a guide to the actual receipts of the kanungos' officers, or the receipts and disbursements of the kanungos' Roll.].

Mr. Patterson continues:—

"Notwithstanding the repeated orders of the late Committee of Revenue and my frequent application to Sirinarain Mustaphi ever since January, 1786, I never been able to obtain from him a similar statement of the receipts and establishment of his office. The constant answer has been that he intends to furnish me with the required papers. I attempted to obtain these accounts from the family officers at Murshidabad but they pleaded the orders of Lachmi Narain's widow to the contrary, communicated to them through a mehtrani,⁵⁶ setting her up as a screen for themselves upon all occasions in the same manner as Pran

⁵⁴ Cart drivers.

⁵⁵ Mace-bearers.

⁵⁶ A female of the sweeper caste, the lowest class of menial in India.

Kishen uses his phantom of a principal, the unfortunate Mahendra Narain Singh.

Thus, gentlemen, I have given you as accurate an account of the nature and present state of the office of kanungo in Bengal as the scanty materials I have been furnished with would permit. When the parties from whom alone information is to be obtained have a decided interest in the suppression of it, an investigation must be attended with many difficulties: this I have particularly experienced from the two naib kanungos of Bengal and their adherents.

The kanungos of Midnapur and Jellasore have followed this example; they seem to have considered it as a common excuse and to have united their endeavours to suppress all kinds of information.

Raj Narain, kanungo of Midnapur, contents himself with telling me that he will at a future period furnish me with a list of his officers, etc. With regard to the allowances and emoluments of his office he answers, 'the lands I hold as nankar make no part of the revenues of Government. They will be found inserted in the taksim and zamindari records; they have at repeated periods been confirmed to me and I hold them by sanad from the Council. These lands were inserted in the bazi zamin daftar,⁵⁷ and I obtained a sanad⁵⁸ of confirmation. I likewise receive the customary rasum from Government. There are mahattran⁵⁹ allowances either in money or land. The former kanungos for the support of their relations and dependents appointed them some lands and villages out of their own nankar lands. There are no lands allotted for the establishment of officers; of what there is in cash, Government are in possession of the amount.' With regard to the present state of his office and the manner in which the duties of it are now discharged, he answers, 'In every mahal the records respecting the collections and their appurtenances are kept, but in the pargana of Midnapur and in the fort of Minachorah there is no sarista.'

From the papers in the office of the Accountant-General to

⁵⁷ An office for the registration of miscellaneous rent-free tenures.

⁵⁸ Patent.

⁵⁹ Land assigned for religious purposes.

the Revenue Department it is (seen?) that in the Bengali year 1181, Raj Narain was possessed of 94 villages as nankar, and the jama thereof as represented by him was 17,334-9-14 which on the 31st May, 1774, was confirmed to him by the Supreme Council.

Joy Narain, kanungo of Jellalore, has not yet delivered in any kind of answer. From the papers in the Accountant's Office it appears that he was confirmed by the Board on the 31st May, 1774, in the possession of 41 villages as nankar, the amount of jama being rated at Rs. 2,118/- [annas, etc., illegible in MS.]. Both these kanungos have likewise a sum from Government amounting in the whole to Rs. 16,966-9-8: besides this, they receive a dastur⁶⁰ from the mofussil which was then estimated to amount to about Rs. 4,354/-, so that their avowed emoluments as rated by themselves, exclusive of their secret advantages, amount to Rs. 41,180/-, including Rs. 175/- account Burdwan.

Adhi Narain, kanungo of Hijli, gives about word for word the same answers as Raj Narain. With regard to the present state of his office he answers: 'Formerly it was customary both at the sadar and in the mofussil for counter-accounts to be kept of the revenues both in money and salt, but from the Balaiti⁶¹ year 1189, the settlement of these mahals having been made by the Committee, and the management of the salt revenue being intrusted to the English gentlemen, the counter-accounts of the revenues in money have been continued to be kept as usual, but not those of the salt.' With regard to the allowances of his office, he answers: 'Whatever lands I hold as nankar or rasum I receive, are specified in the account of the sadar settlement of the district: I have nothing more, and out of that support my family and dependents.' The allowances for Hijli, Maisadell, Sujamutti and Tambek are stated in the papers of the Accountant's Office at Rs. 10,398-15-10.

Ram, Gunga, Kasi joint kanungos of the Nowara Mahal.

This mahal comprehends certain districts, the revenues of

⁶⁰ Customary perquisite.

⁶¹ Literally foreign—here used in reference to the Orissa chronological reckoning. 1782/3 A.D.

which were appropriated to the building of boats for the uses of the Princes of the Empire and their household, instituted by Shah Sujah, youngest brother of the Emperor Aurangzeb. The answers given by the kanungos of this mahal are very satisfactory; amongst their records they assert that they retain the Hakikat jama, the Taksim pargana by pargana, the Dastur-al-Amil, and the registry of the chaudhuris and zamindars. They transmit a list of their salaries, and, with respect to the present state of their office, complain that they are obstructed in the discharge of the duties thereof by the encroachments of the kanungos of Bengal: they state the amount of their rasum and miran⁶² to be Rs. 1,641-11-0 of which they only are in actual receipt of Rs. 565-9-0.

Ratan, Jay, Addhy, joint kanungos of Sonargaon, have been likewise as explicit and satisfactory in their answers in every point. They complain of the encroachment and interference of the kanungos of Bengal and the obstruction occasioned thereby in the discharge of their duty. They stated their rasum, etc., to amount to Rs. 2,706/- of which they only receive Rs. 875/-.

Jiwan, Kishen, etc., kanungos of Sylhet, have been remarkably full and satisfactory in explaining the duties of their office, and giving information upon every point proposed to them: they have given a list of their records and explained the nature of them, and list of their officers, etc. They state their allowance to be 1191 kahns⁶³ of cowries, account rasum, from Government and from the zamindars a zamini rasum amounting to 4600 kahns of cowries, or altogether Rs. 1,447-12-0 per annum. They assert that, when Mr. Hurst was Collector, one Madhu Ram, who then farmed all Sylhet, seized all their records and locked them up by which means many of the papers were much injured.

Raj Rai Ballabh, Raj Kishen, etc., kanungos of Chittagong represent that they are not principals, being the agents only of Ratanjay Addhy: that in the Bengali year 1168, or A.D. 1761, Gokhal Ghosal, Mr. Verelst's banian, in order to form the settlement of the district, took all the old records from the sadar kutcherry and carried them to his own house; and that they

⁶² Perquisites.

⁶³ One kahn contained 1280 cowries.

were all consumed when the house was burned; that they have only some copies of the Dastur-al-Amil, etc., remaining; that their rasum amounts to Rs. 1,762-3-5; that they attend the Collector and keep counter-accounts of the collections and settlement of the Revenue. It appears from the accounts in the Accountant-General's Office to the Revenue Department, that, exclusive of the above rasum, they are allowed an advantage by holding their lands at a small rent instead of the full assessment, in proportion to the other lands of the district which difference amounts to Rs. 34,337-5-6 per annum."

[The report mentions briefly two other kanungos, *viz.*, Durgaprosad Das, kanungo of Baharband, and Bhulchand Barua, kanungo of Rangamati.]

Mr. Patterson then proceeds to give a list of the kanungos in Purnea. He gives 19 names with the parganas in which they are stationed, and proceeds.]

"Four of these.....have returned no answers to my questions whatever. It appears that, contrary to the spirit of the institution, several are zamindars as well as kanungos of their respective stations." [Five names are here inserted]. "Their answers are very full and explicit as to the motives of the institution, but unsatisfactory with regard to the present state of their office and records. It appears that the latter are very deficient, a great part having been destroyed by worms. They have no papers further back than the Bengali year 1178.⁶⁴

Mahindra Narain represents that the records of Havilli Tajpore prior to that time—such as the wasul baki, list of villages, account of the bighas in cultivation or waste—were taken away by Raja Debi Singh, and that, in their way to Murshidabad, they were lost in the Ganges near Rajmahal; that in 1181⁶⁵, B.S. Sheonath, zamindar, entered into a collusive connection with the diwan Balram, and (sic) who procured the farm of Havilli Tajpore under the name of his brother for three years, by which means Sheonath obtained possession and full management of the zamindari and Balram secured to himself a share thereof amounting to 6/16; that they seized all the kanungos' records,

⁶⁴ 1772/73 A.D.

⁶⁵ 1775/76 A.D.

which were in the cutcherry, into their own hands, such as wasul baki accounts, the list of villages, tuma jama accounts, etc., that about 2 months after, the cutcherry took fire and all these papers were consumed.

Hira Narain likewise charges Raja Debi Singh with having taken away his records which were lost in the Ganges near Rajmahal: Rani Indramati likewise prefers the same charge against Raja Debi Singh. The records of the others are much more complete, and their answers very satisfactory, with regard to the present state of their office. Their allowances, etc., are as follows according to their statement.”

[*Note*—Here follows in six columns:—

Column 1. The names of 19 kanungos.

„ 2. Their statement of moshaira received from Government.

„ 3. Their statement of mofussil fees paid in sonat⁶⁶ rupees.

„ 4. Their statement of total ready money paid in sonat rupees to them.

„ 5. The khalsa records of the moshaira paid by the zilla; this amounted to Rs. 27,946.

„ 6. List and amount of rent-free lands enjoyed by kanungos.].

“In the description of their lands, most of them are very vague; they specify no particulars, contenting themselves with saying in general terms—‘as to the surplus advantages of the villages which we hold at a quit-rent and other lands, they do not exceed our expenses.’ Those who are zamindars as well as kanungos take no notice of the lands they hold in their capacities as kanungos, passing them over as included in their zamindari nankar.”

[Then follows a list of the names of the kanungos in Behar: 49 names are given, some of whom are joint kanungos, and the names of 45 parganas are given.]

“From the kanungos of the last nine parganas no answers

⁶⁶ A sonat rupee was one that had been in circulation more than three years, as opposed to a sicca rupee which had been in circulation under that period.

of any kind have been received. The others have been very explicit and satisfactory in their answers. They describe their office as being in full force: that they take regular copies of all papers and accounts; countersign the seah, and jama wasul baki, and attest all kabuliyats, kistbandis and other agreements. They describe their records to be—

- (1) The Dastur-al-Amul⁶⁷
- (2) „ Amal Dastur⁶⁸
- (3) List of villages specifying the quantity of land in bighas, respectively.
- (4) Particulars of the villages with fixed rents.
- (5) Jama wasul baki, etc.⁶⁹
- (6) Copies of kabuliyats, etc.
- (7) „ of Kistbandis, etc.
- (8) Particulars of lands not included in the revenues.
- (9) Lists or particulars of the zamindars or pensioners.

The particulars which form their allowances and emoluments are as follows:—

- (1) Nancar in money.
- (2) Rozinah, or daily pension.
- (3) „ for the mohurrirs.
- (4) Rasum upon the assessment of the several trades, 10 per cent.
- (5) Rasum from the sair:
- (6) Rent-free lands: 7 villages, 1 chak, 70 and 205 Bighas.
- (7) Rasum on the tuma jama from 2% to 2½%.
- (8) Rasum dastur from 1½% to 3½%.
- (9) Rasum per village from 4½ to 1½ rupees.
- (10) Faslane, or rasum at each harvest from 4½ to 1½ rupees per village.
- (11) Kabuliyatana—fees for attesting kabuliyats: 1 rupee.
- (12) Rasum in land from the ima⁷⁰ lands, or a certain number of bighas out of each 100 bighas; wages for mohurrirs.

⁶⁷ Local usages, customs.

⁶⁸ List of changes and alterations.

⁶⁹ List of outstanding deficits.

⁷⁰ A portion of rent-free land, or a portion of detached land.

(13) Advantages from holding revenue lands at a small quit-rent.

(14) Sadaria rasum; 8 annas, or $\frac{1}{2}$ per cent.

They have respectively sent lists of the villages of the stations, specifying the number of bighas contained, pointing out which are asali⁷¹ and which dakhili;⁷² the pargana of each the list and particulars of the rent-free lands and villages; the particulars (MS illegible) of the rosinadars or pensioners and of their own rasum, etc.”

[*Note.*—Mr. Patterson then discusses the details of the Nagpur Sircar, and states “what has been related of the present state of the kanungos’ Office and the records of Sircar Behar will equally apply to this pargana.”

After dealing with the Nagpur Sircar and before passing on to Tirhut, he deals with Shahabad Sircar and Monghyr Sircar. The answers of both sets of kanungos are stated to be satisfactory.

A full list of the records kept in the kanungo’s office at Bhagalpur is given. This is by far the most complete list in the report. They include;

The bandobust⁷³ of the taksisi jama.⁷⁴

Proposals of the farmers for the farms of pottahs,⁷⁵ jama wasul baki with the amount nankar⁷⁷ allowed.

Chitta account.⁷⁸

Seeah account.⁷⁹

Awarija account.⁸⁰

Kistbandi account.⁸¹

List of the villages.

⁷¹ Original villages in Todar Mall’s list.

⁷² Additional villages built since that date.

⁷³ Settlement.

⁷⁴ Assessment based on investigation.

⁷⁵ Leases.

⁷⁶ List of outstanding deficits.

⁷⁷ Subsistence allowance.

⁷⁸ An account of all the lands in the village divided into shares called “dags”.

⁷⁹ Daily Ledger of receipts and payments.

⁸⁰ Abstract amount of receipts and payments.

⁸¹ Account of the payments of revenue by instalments.

Account Khas⁸² villages—viz.—

Account called Khasra-Nakd—⁸³

„ „ Jamabandi.⁸⁴

„ „ Jama Kharja Dhihat.⁸⁵

„ „ Jama Kharja of Nancar⁸⁶ specifying money
and villages.

Bazi Zamin.⁸⁷

Madad Maash⁸⁸ (Villages).

Ghatwali⁸⁹ (Villages annexed to the Revenues).

List of the zamindaris.

The Tuma accounts.

The Dastur al Amil.⁹⁰

The account respecting the Faujdari Sair Mahal.⁹¹ viz :—

Copies of the Daul Bundobast⁹² of the Mahals.

Copies of the Pottahs and Kabuliyats of the Taksisi Mahals.

Jama wasul Baki.

Kistbandi.

Chitta.

Seeah.

Awarija af-un,⁹³ including the Chauthi rasum,⁹⁴ ancient duties from beparis⁹⁵ as collected at the place of buying and selling.

Jama Kharja of the mofussil⁹⁶ down to the end of the year; account Khas Taluk.⁹⁷

The Rotas Sircar is also mentioned: five parganas each

⁸² Under direct management of Government.

⁸³ Journal of rents paid in kind.

⁸⁴ Journal of the revenue assessment on a district.

⁸⁵ Journal of receipts, payments of a group of villages.

⁸⁶ Journal of receipts, payments, kanungo's allowances.

⁸⁷ Miscellaneous lands.

⁸⁸ Assigned lands, or money, for the support of institutions.

⁸⁹ Lands assigned to ferrymen in lieu of pay.

⁹⁰ Local customs and usages.

⁹¹ Sources of revenue other than from land belonging to the faujdar.

⁹² Gross receipts demanded by zamindars from their tenants.

⁹³ Abstract account of increased revenue.

⁹⁴ A perquisite or fee.

⁹⁵ Shopkeepers, small traders.

⁹⁶ List of receipts and payments in the district.

⁹⁷ State-managed district.

under two joint kanungos with an account of their duties and emoluments, which are described as “explicit and satisfactory”.

In Tirhoot the kanungos are stated to have returned answers “remarkably full and satisfactory”.]

The report continues “From this account of their records it does not appear that they have any registry of lands alienated for the purposes, or under the pretences of religion and charity ; nor does the line of their duty seem to embrace so large a circle of business as that which has been predicated of the kanungos of Bengal.

The present state of their office approaches nearer to the ancient institution, for their records appear calculated to answer the original purposes of affording information respecting the actual produce of the country, the state of cultivation, the customs of the district, and modes and rates of assessment.”

[Then follows lists of kanungos for the Hajipur Sircar. Their answers are described as “explicit and satisfactory” their duties and allowances are described.]

“...It is impossible to draw up an abstract of the perquisites and emoluments of the kanungos from their own statements because some have delivered no accounts at all, and some only in general terms without giving particulars, such as—

- (1) Small parcels of land without specifying the quantity or the value.
- (2) Villages held at a small rent without either mentioning the rent or the profits beyond it arising from such indulgence.
- (3) Rasum from the villages, mentioning in some places only the rate varying from 1 to 2 rupees per village without specifying the number of villages.
- (4) Fasillana⁹⁸ where they mention only the rate of Rs. 1, per village.
- (5) Rasum from the sair which they state at one-fourth of the collections, without mentioning the amount of their receipts or of the sair collections.

⁹⁸ Fees payable at harvest time.

- (6) Dastur⁹⁹ upon the tuma jama, expressing the rates per cent. varying from 1 to $3\frac{1}{4}$ rupees without noticing the amount either of their own receipts or of the jama upon which they are calculated.
- (7) Fees upon kabuliyats at the rate of one rupee per deed without specifying the number or the amount.

I shall therefore content myself with an abstract of what is distinctly specified in their accounts, and, where no answer has been received, supply the deficiency from the accounts of what they were actually in receipt of in the year 1773, as appears from the records in the office of the Accountant General to the Revenue Department."

*[The report gives in seven columns an abstract of the amount of perquisites and allowances of the kanungos of Bengal, Behar and Orissa. The heading of these columns in the MS has been almost entirely obliterated.]

"Having thus collected together the whole of the information I have been able to obtain upon this subject, I shall conclude with quoting the representation of the Naib Diwan, Mahomed Riza Khan, respecting the office of kanungo, the observations of the Board at Murshidabad on the 2nd of July 1771,¹⁰⁰ after reading various letters from the Supervisors and an extract from the letter from the Provincial Council of Patna regarding the kanungos of Bihar dated the 16th August, 1773.¹⁰¹

The representation of the Naib Diwan.

Messrs. Rous, Lushington, Rooke, Kelsall, Wilkins, Higginson and Rider¹⁰² pronounce the department of Kanungos to be now of no benefit ; it is true that the arrangement of affairs in these districts under the superintendence of these gentlemen

⁹⁹ A percentage, or perquisites.

* I have not transcribed these figures : on Mr. Patterson's own showing, they are not to be relied on.

¹⁰⁰ These have been published in vol. V. pp. 329—346. Proceedings of the Comptrolling Council of Revenue, Murshidabad. Bengal Government Records.

¹⁰¹ R. B. P. August 31st, 1773.

¹⁰² These gentlemen were among the Supravisors whose opinion had been called for by the Council.

does not seem so particularly to depend on the kanungos. The reason is this ; these districts were comprehended under the collections of Murshidabad. But upon all occasions when it was necessary to ascertain any circumstances relative to statements or accounts, to define the original revenue or the posterior impositions of taxes and cesses, to enquire into old disputes, ancient settlements, or the increase or decrease since established, to scrutinise into the state of the parganas and villages, and to investigate particular circumstances such as the death or dismissal of zamindars, talukdars, etc. recourse was had to the gomastas¹⁰³ of the sadar kanungos, who, being perfectly versed in all these matters, fully explained them and by means of their department they were adjusted. As Rajshahi, Bhetturia, Dinajpur, Nadia, Yusufpur, Bishenpur and Birbhum were extensive and important zamindaris, the papers of the taksim (or original revenue) depended on the sadar and it is not usual for the kanungo's gomastas to attend the zamindars and furnish them with papers ; there are, however, some of their mohurris¹⁰⁴ stationed in their districts to collect the taksim and other accounts. But in such places where there are stationed faujdars, their mutasaddis¹⁰⁵ are attended by the kanungos' gomastahs who are employed in transacting the business of the serishta. In Hooghly and Dacca, although the peshcars and mutasuddis of the Government's officers are the persons who immediately attend on the Supravisors, yet the framing and recording papers and accounts, the investigation of old disputes and facts relative to zamindaris, and the adjustment of contention which frequently occur amongst the talukdars, whose names in those districts are very numerous, are duties which fall under the particular province of the kanungo's gomastas. The zamindars in the sircar of Kutch Behar, the chaklas of Rajmahal, and the districts of Purnea whence it has long been usual for faujdars to be stationed, contrary to the practice of the zamindars of Bhetturia, Nadia, Bissenpore, Birbhum, and Yusufpur, cannot of themselves, without the permission of the faujdar, undertake

¹⁰³ Agents.

¹⁰⁴ Clerks.

¹⁰⁵ Clerks.

any measure. The whole transactions and affairs of these districts are therefore adjusted and settled at the faujdari cutcherry, with the advice and approbation of the agents of the kanungos. For this reason their department is maintained in these places to its full extent and the detail given on this subject by the Supravisors of Rangpur and Rajmahal is just.

From these two paragraphs it is exemplified that in such districts as are arranged and adjusted immediately at the sadar the gentlemen write that there is no benefit derived from the kanungos; and in others, where the settlements are made in the mofussil, the Supravisors think that their establishment is necessary. Let these two inferences then be maturely weighed by the gentlemen of the Council who are themselves witnesses of the business of the kanungos and observe that their naibs and mohurrirs always prepare the papers which they order, and in all investigations manifest assiduity and zeal for the interest of Government; and let them determine whether the continuance of their institution is not necessary for the public service.

Should the department be abolished, the condition of the districts, the original revenues, the state of taluks and the tenure by which they are held, which are now known at the Sadar, must in future be observed.

Secondly, grants of zamindaris and talukdaris, etc. cannot be prepared without ascertaining the particulars of the jama, which is the business of the kanungos.

Thirdly, when you are desirous of making yourselves acquainted with former transactions and events to whom are to apply? and, fourthly, from whom are you to expect authentic information concerning the dismissal, removal or death of zamindars or talukdars of past times? and if the records of the kanungos are not preserved, in a short time confusion and irregularity must ensue in the arrangement of the affairs of the country. This is a measure which the zamindars most ardently pray for.

With respect to the remarks made by the gentlemen that formerly the kanungos performed with fidelity and diligence their duty to Government, but that now on the contrary they rather tend to mislead the zamindars, the agents of the kanungos

at the sadar deny this imputation and say that, if at any time or place any of them are found guilty of such behaviour, they will submit to the severest punishment of Government.

The kanungos Lachminarain and Mohindra Narain represent that their forefathers were promoted to this office when this Kingdom was first subject to the dominions of the Mogul; that their family have continued to hold it for a series of generations; that they ever have and will exhibit the utmost assiduity, fidelity and zeal in the discharge of their employment; and that the supplies of the established *nimtaki*¹⁰⁶ and *serinjami deftar*,¹⁰⁷ after paying the expense of *mohurrirs* etc., is the fund from which they derive their subsistence. As this office has been instituted ever since the first dominion of the Emperors, as Lachminarain and Mahendra Narain hold their appointments by right of inheritance, and as the procuring of all papers depend on their *daftar*, in order for the better conducting the business of the Government, and in consideration of the long time this office has descended in the families of the said kanungos, the continuance of it is necessary."

A true translation.

Sd/- David Anderson, Assistant under the
Persian translator.

*Minute and Resolution of the Comptrolling Council of Revenue,
Murshidabad—July 2nd, 1771.*

"The Board, having maturely considered the substance of all the foregoing letters together with the representation of the Naib Diwan, are unanimously of opinion that the arguments which he makes use of for the preservation of the office of kanungo, on account of its being a royal institution of so long standing as since that time when the settlement of the provinces was effected by Todar Mall, Diwan of Shah Akbar; of the ancient and hereditary right of families who at present hold it; and on account of its utility in properly conducting the various branches

¹⁰⁶ A fee of eight annas per cent. on the assessment.

¹⁰⁷ Allowances for expences etc.

of the business, and assisting in the investigation of the value of the lands and the rights of the landholders ; not only sufficiently authorize the continuation of this office on its present footing, but also plainly point out the prejudice and inconvenience to the public business that might accrue from its abolition.

It is therefore resolved that the establishment of the offices of sadar and mofussil kanungo shall be preserved in all the districts, that the Supravisors shall accordingly be directed to pay them their usual appointments, and employ them in the business in such manner as they can be rendered most serviceable."

*Extract of a letter from the Council at Patna,
dated 16th August, 1773.*

"The office of kanungo, as it is at present executed, does not answer the purpose of its original institution, which was to exhibit to every new appointed officer of the Government a true and exact state of the collections for as many years back as he thought it necessary to inspect into ; and yet without the assistance of some such office of record, no judgment could be formed of past collections, and it would be within the power of every dismissed amil,¹⁰⁸ by destroying or concealing his papers, to leave his successor in almost total ignorance of the value of the taluks which composed his district and which it would be the interest of the zamindars to keep from him as much as possible.

Since the distractions of the Mogul Government, the kanungos have been obliged to conform implicitly to the rule of the present amil and to draw out their accounts as he directed ; and not fear alone, but often particular indulgences in farming their own taluks has purchased their compliance. However defective their public accounts may prove, from a fixed residence (sic) of being present at most transactions of the revenue, they are themselves generally masters of the subject and give a just description of the state of their parganas so that the amil at first finds it his interest to gain

¹⁰⁸ Revenue official; in this case probably the diwan of district.

the kanungo, who in return enters false accounts in the cutcherry. It is on this strict concealment that they depend for their future credit and good offices of the amil.

Such an office of record under proper regulations seems necessary. We apprehend it should be entirely independent of the amil, whose influence is chiefly to be guarded against, and the officers receive a salary immediately from Government.

It must be observed that the defraying of the charges of the kanungos' office by a fixed salary will be an additional expense to the Government, because it will be almost impossible for any amil, without causing complaints in the pargana, to draw the necessary sum from the ryot in the same manner as the kanungos did by their influence and the submission paid to the old established custom ; for, though the sums paid are, as much as any other, a real disbursement, the ryots paid them in different ways and were used scarcely to consider them a tax."

The Board briefly acknowledged the letter. The last quotation given by Mr. Patterson is very hard to decipher in parts owing to the state of the MS, and is a translation of a Firman of the Emperor Shah Alam.

"Copy of the most exalted Firman under the seal of the Emperor Shah Alam, the Victorious Monarch, bearing date the 29th of the month Nabi Sanie, the 7th¹⁰⁹ year of the reign.

At this propitious period, the most sublime decree requiring implicit obedience is issued. That the office of kanungo of half the provinces of Bengal, the Paradise of Nations, of the whole of the Sircar of Kutch Behar being vacated by the demise of Jai Narain Singh, be it vested in his son Mahendra Narain Singh from the kharif or autumn harvest of the year of the Dog,¹¹⁰ agreeably to the endorsed particulars. Let him employ himself with fidelity and integrity in the discharge of the duties and business [illegible].....lose sight of.....the circumstances which may.....increase of agriculture and cultivation, in giving satisfaction and encour-

¹⁰⁹ 1777 A.D.

¹¹⁰ "The eleventh year in the Turkish cycle of twelve years." (author's note).

agement to the ryot, as is necessary. Let him exert himself to the utmost, and let him be guilty of no fraud or injustice: let him by the uprightness and excellence of his conduct conciliate the minds of the ryots and other inhabitants, and beyond his established allowances let him not [exact?] a single dam. Let all our Governors and Amils who are [attentive?], all Jagirdars present and future, [the next six lines are illegible].....husbandmen depart not from such legal and proper advice and admonitions as he may give.

Looking upon this as fully competent and sufficient, let them not require from him a new sanad every year nor in any wise depart from this most exalted decree, dated as above."

With these quotations the report ends and is signed

J. D. PATTERSON,
Registrar, Kanungo's Office,

May 4th, 1787.

GLOSSARY-INDEX

Abwab, a cess, 13, 14, 15, 118.
jama, 110, 124.

Accountant, 34, 46, 161.

Accountant-General, 24, 87, 182.

Accountant-General's Office, 185,
191.

Act, Regulation, 38; Regulating,
46, 49, 50.

Adalat, Diwani, 31, 32, 95; the
Superintendent of the Diwani,
39; Fauzdari, 21, 34; object of,
21; Provincial Sadar, 33.

Adhinarayan, 183; Superintendent
of the Diwani, 39.

Aima, Lands exempted from the
payment of revenue by firman
of the emperor, 106, 107.

Ain-i-Akbari, 135, 162.

Akbar, 99, 100, 136, 138, 145, 156,
162, 163.

Akhiri Nikas, a final adjustment
of the revenue department, 115.

Aliverdi Khan, 2, 14, 70, 100, 156,
168, 169.

Altamgha, hereditary assignments
of partially rent-free lands, 107.

Amal Dastar, list of changes and
alterations, 164, 187.

Amanat Daftar, an office for re-
gistering trusts, etc., 167.

Amberabad, 180.

Amil, revenue official, 23, 33, 121,
163, 195, 197.

Amin, revenue officer, 81, 93, 95,
120.

"Aumeeny letter", 99—130.

Amini office, 6, 81.

Amini report, 4, 96, 99—133.

Amulnama, lease, deeds, 19, 93.

Ananda Chandra Ghosh, 176, 178.

Anderson, David Mr., 130, 194.

Arzi, a petition, 114.

Arsatta, monthly running treasury
accounts of receipts, etc., 165.

Asali, original villages in Todar
Mall's list, 189.

Assessment, 116, 117, 127, 135, 164,
190.

Awarija jama kharach, 165.

Awarija, account, abstract amount
of receipts and payments, 188.

Awarija-af-un,—abstract account
of increased revenue, 189.

Baber, Edward Mr., 26, 136, 140,
141, 143, 169, 174.

Baki-jai, (see Taujih).

Bakshi (Buxey), Paymaster's
office, 40.

Balaram, 185.

Balaiti, Orissa chronological
reckoning, 183.

Balance, i.e., deficit, 144.

Bandobast, 66, 85, 188.

Bandobast, Sadar, 174.

Bandobast Daul, the gross receipts
demanded from the tenants, 175,
189.

Banisi Ram, 56.

Banyan, banian, 18, 86.

Bara Thoka (pattora) fiscal
account at the end of six months
or eight months, 114.

Barwell Richard Mr., 55, 71, 75,
87, 93, 94.

Basu Ram, 82.

Batbali, a village near Murshida-
bad, 178, 181.

Batta, discount, 124.

Behar, 44, 46, 49, 108, 158, 166,
188, 191.

Benares, 161.

Bengal, The Viceroy's of (1712—
1773), 134; The years of (1765—
1781), 134; The months of, 134.

Bepari, shop-keepers, 189.

Bhagalpur, 138, 188.

Bhetturia, 192.

Bhawani, Rani, 42, 64.

Birbhum, 138, 179, 192.

Birbhum, Collector of, 41.

Bishenpur, 192.

Board, 33, 34, 41, 42, 54, 51, 51,
86, 99, 129, 140, 142, 144; of
Revenue, the (see Revenue), 146,
147, 151, 173, 177, 183, 194, 196;
Minute of 145; of Trade, 53.

Bogra, 180.

Brahmothra, Lands assigned for the support of Brahmins, 171, 178, 179.
Burdwan, 61, 78, 146; Rani of, 148.

Calcutta, 33, 111, 149, 180.

Camac, Captain, 52.

Cantonagar, 179.

Ceded lands, 5.

Chakeran (see Zamin).

Chakla or pargana, a division of territory, 17.

Champaran, 167.

Chandpur (in Birbhum), 178.

Chaudhuri, a landlord of the second class, 14, 103, 104, 110, 184.

Chauki, toll bar, 28.

Chitta, an account of all the lands of a village, 11, 188, 189.

Chittagong, 138, 139.

Chittagong, chief of, 43.

Chittagong, Collector of, 16.

Circuit, Committee of (1772-1777), 11, 12, 13, 32, 51, 63, 66, 70, 76, 78, 140, 145, 159, 183.

Circuit, Committee of (1772-1777), in Nadia, 18, 19.

Circuit, Committee of (1772-1777), at Kasimbazar, 20.

Circuit, Committee of, proceedings for the 15th August, 1772, 20, 21.

Clavering John, General, 50, 55, 74, 77, 81, 87-91, 93.

Clerical staff of the Company, 25.

Colebrooke, E. J., 35.

Collections, department of, 9.

Collector, 10, 38, 76, 143, 148, 153, 161, 173, 174.

Collector-tax, 8.

Collector in the new regulation, 25, 26.

Collectorship, 33, 37.

Commissioner, 7, 97, 161.

Committee of Circuit (see circuit).

Committee of Revenue (see Revenue).

Committee, Select (see Select).

Company, East India, 1, 4, 5, 38, 66, 71.

Cornwallis, Marquis, 10, 160.

Croftes, Charles, Mr. (first Accountant-General), 24.

Council, Provincial, 33, 34, 35, 37, 39, 40, 41, 53, 55, 57, 71, 73, 76, 83, 86, 87, 88, 91, 92, 93, 193;

Burdwan, 41, 147, 149, 151; Calcutta, 149; Dacca, 56, 148; Dinajpur, 41, 42, 149; Murshidabad, 41, 42, 144, 145, 149; Patna, 43, 74, 95, 149, 51, 191, 195-97; establishment of, 40; chiefs of, 35, 36, 37, 38, 39, 55, 77; Supreme, 50, 56, 57, 75, 183; Superior, 36, 39; Governor-General-in, 33; of Revenue (see Revenue).

Court of Directors, 4, 5, 7, 8, 12, 33, 50, 86, 88, 91, 93; of Appeal, 34, 37, 52, 53; of Judicature, supreme, 6, 50; of Justice, 160; of Mofussil, 21; of Fauzdari, 23; Cutcherry (Kachari), court, 33, 108, 150, 154, 192, 195.

Dacca, 28, 107, 138, 146, 179, 180, 192; council of (see council).

Dacres, Philip M. Mr., 67, 71, 75.

Dacoity, 25.

Dag, portion, 112.

Daroga, officer in charge, 59.

Daftar, office or agency, 170, 194; Bazi zamin, 182; serinjama (office allowance), 157.

Dakhali, additional villages built since the days of Todar Mall, 188.

Dastak, document authorising free transport of private goods, 61.

Dastur, customary prerequisite, 183, 190.

Dastur al Amil, local usages, 164, 184, 185, 187, 189.

Debi Singh, Raja, 20, 185-86.

Delhi, 107, 154, 156; court of, 153, 157.

Devatra, lands devoted to religious endowments, 112, 171, 179.

Dihati, belonging to the village.

Dihis, villages.

Dinajpur, 87, 138, 146, 179, 180, 192; council of (see council).

Dipnarain, 156.

Directors (see Court of).

Division, 51; the six, 37; Provincial, 52.

Diwan, minister, 12, 27, 33, 34, 51, 72, 95, 151, 154, 158, 173; Naib, 139, 145, 194; representation of, 191-94.

Diwani, 5, 7, 20, 68, 94, 96, 151, 158, 173; adalat (see adalat).
 Ducarel, G. G. Mr., 71, 138.

East India Company, (see Company).

Ekwal, a particular account of the names of the raiyats, 112.
 Elliot, Alexander (the first Supdt. of Khalsa), 24, 55.

Executive Govt. of India, 50.

Famine (1770), 44, 62, 70.

Farm (ijara), 27, 67, 135.

Farmer (ijaradar), 32, 34, 41, 42, 58, 60, 67, 78, 85, 153.

Fasalana, fasillana, a fee payable at each harvest, 187, 190.

Fasali, a division of raiyats, 106.

Fauzdar, an officer with powers of criminal jurisdiction, 171, 172, 192.

Ferash, menial in charge of an office, 48.

Forde, F. Col., 157.

Francis, Sir Philip, 43, 50, 87—91, 94.

Firman, an imperial decree, 196.

Gaons, villages, 108.

Gokhul Ghosal (Mr. Verelst's banian), 184.

Ganj (gunges), toll bars at ferries 59.

Ghat, Gora, 180.

Ghatwali, lands assigned to ferri-men, etc., 189.

Giridbans, boundaries of zamindari, 144.

Gomastah, petty agents, 8, 109, 158, 192.

Gorung, 167, 168.

Goswara Paith a (abstract of all the chita accounts), 112.

Governor-General (see Hastings).
 Government, Mogul (see Mogul); Hindu, 162; Mussalman, 162.

Graham, T. Mr., 178.

Graham, J. Mr., 148.

Grose, John Mr., 138.

Haldari, a tax upon marriage, 19.

Hal Hakikat, an account formed

at the beginning of the year from the Jamabandi and Nakli-patta, 113.

Halshana, an officer of the zamindar, 109.

Hari, a division of raiyats, 106.

Hari Kishen, 168, 169, 176.

Harington, Mr., 22, 94, 159.

Harwood, Wm., Mr., 71, 138.

Hastings, Warren, Mr., 10, 30, 32, 50, 55, 71, 73, 75, 80, 93, 94, 146, 147.

Hasb-ul-Wasali, according to the amount, 111.

Hastobud, detailed valuation; (see jama also), 13, 82, 90, 111, 122, 125, 127, 132—33, 147, 170.

Hat (haut), market, 171.

Havilli Tajpur, 185.

Hazera, an account showing the assets of an estate, 123, 124, 128, 132—33.

Hajipur Sircar, 190.

Henchman, Mr., 32.

Higginson, Alexander Mr., 138, 191.

Hijli, 183.

Hira Narayan, 186.

Hooghly (Hugli), 138, 179, 180, 192.

Hurcaras, Bailiffs, 28.

Hurst, Mr., 184.

Huzur Zilla, land that paid revenue direct to Khalsa, 23.

Huzur Tasil, Revenue collected by the chief fiscal officer, without the intervention of a third party in effect, the same as Huzur Zilla, 24.

Huzuri (see Talukdar), 105; Mahalat, districts paying Revenue to Government direct, 40.

Intimambandi, farms, Revenue Settlement Zamindari by Zamindari, 164, 174.

Intimamdar, an officer in charge of a fiscal unit, 92, 109.

Ijara, a fiscal unit whose land revenue collection had been farmed out.

Ijaradars, holder of an ijara or farm, 65, 66, 94.

Indramati, Rani, 186.

Islamabad (see Chittagong).

- Jafar Khan (Murshid Kuli Khan), 99, 107, 108, 156, 167, 174.
- Jagir, land granted free of revenue for services rendered (also see Mahals), 135, 167.
- Jagirdar, holder of a Jagir, 197.
- Jama, Revenue assessment, 91, 122, 127, 135, 149, 156, 163, 174; 191, 193, meanings of, 110; Asal, original amount, 13; Abwab, 110, 124; Bazi (fines for petty crimes and misdemeanours, miscellaneous revenue, *e.g.*, fines, etc.), 19, 23, 61, 100, 101, 119, 124; one of the three classes of revenue of Bengal; Hastobud, the gross revenue to be collected in all the villages, 111, 132; Dihati, village assessment, 111, Mofussil Hastobud, 111, 123, 124; Sadar, the assessment on sum demanded by the Govt. from the zamindars, 111; Kharij, rents assigned to individuals by Govt. in payment of services rendered, 141; Tuma (lit roll), Tumari, 156, 163, 190; Hakikat (the component parts), 164, 184; Fixed, 78.
- Jamabandi (an account of jama as well as of lands), 112, 189.
- Jama Kharja Dhihat, journal of receipts, payments of a group of villages, 189; of Nancar, journal of receipts, payments, Kanungo's allowances, 189; of mofussil, list of receipts and payments in the district, 189; pattam (monthly treasury account), 115; Tirij (annual treasury account), 115.
- Jama Kharach, income and expenditure, 166; Awarija (see Awarija).
- Jama Wasil Baki, List of receipts and arrears due, 82, 122-23, 125, 165, 187, 188, 189; Akhiri (an aggregate of Barathoka and Akhiri Hissab Kharja), 114.
- Jagamohan, 176.
- Jemadar, head peon, or head menial, 48.
- Jessore, 138, 151, 182.
- Joy Narayan Singh, 183, 196.
- Judicature, two courts of, 21; Supreme Court of, 50, 56.
- Kabuliyat, deed of lease, 92, 187, 189, 191.
- Kabuliyatnama, fees for attesting Kabuliyats, 187.
- Kahan (1280 couries) Caown, Cawn, 184.
- Kanungo, an expounder of the law, the duties being those of a registrar, 3, 4, 9, 29, 95, 116, 135-161; Report on the office of Kanungo, 162-197; Sadar, chief, 136, 143, 151, 159, 160; Deputy or Naib, 136, 151, 153, 154, 165, 168.
- Kamal-ud-din Ali Khan, 148.
- Kami Beshi dar-fardi (an account of the increase or decrease in the jama of each raiyat at the beginning of the year), 113.
- Kantu Babu, 54.
- Karmachari, head officer of a village, on the part of the zamindar, 108, 109, 155.
- Karkun, Karkoon, cashiers, 47, 170, 173.
- Karttani, a clipping, 124.
- Kasim Ali Khan, 168, 175.
- Katkinadar, an under-renter, or subtenant of a revenue farmer, 121, 148, 149.
- Katwa, 180.
- Khalari, salt bed or factory, 102.
- Khalsa, head quarters of the revenue administration, 11, 13, 23-24, 31, 52, 54, 55, 56, 135, 144, 146, 149, 151, 164, 168, 186.
- Khan, Mohamed Riza, 2, 138, 191; Records, Superintendent of, 24, 55, 56, 57.
- Khamar, a division of raiyats, paying in kind, 106, 112, 115, 118, 124.
- Kharif, autumn harvest, 163, 164, 196.
- Kharja, expenditure, 112, 113; Akhiri Hisab, Wasilbaki (an adjustment of each raiyat's account made out at the end of the year), 114.
- Khas, direct collection by the officers of Govt., 69, 189.
- Khasra Nakd, journal of rents paid in kind, 189.
- Khazana, rent, 102.
- Khazanchi, cashier, 47.
- Khud Kasht, raiyats who live in the same village to which belong

- the lands they cultivate, 105, 106, 112, 115.
 Kishen Chand, 176, 177, 178.
 Kists, instalments of revenue, 28, 45, 58, 72.
 Kistbandi, a system of paying the revenue by instalment, 91, 113, 115, 165, 187, 188, 189.
 Kritishhari, the Goddess, 176.
 Krishnagar, 12.
 Kutch Behar, the sircar of, 192, 196.
 Lachminarayan, 150, 168, 176, 181, 193, 194.
 Lakalam Baki, undisputed arrears of rent, 126.
 Lapwing, 5.
 Lashkarpur, 31.
 Lushington, W. Mr., 138, 191.
 Madad Naash, assigned land or money for the support of institutions, 189.
 Madhu Ram, 184.
 Mahal, Huzuri (see Huzuri).
 Nizam, (see Nizammat).
 Mahals, small districts, 24, 76, 82, 179, 182; jagir, the districts of which the revenue was appropriated for the support of particular establishments, e.g. armed boat or artillery, 107.
 Mahendra Narayan, 177, 178, 182, 185, 193, 194, 196.
 Mal, land rent, 100, 101, 124.
 Malguzari, a payment of land revenue, 141, 142.
 Malzamin, security, 92.
 Mandal or Makadam, chief raiyat of a village, 108.
 Marathas, 175.
 Maroocha, tax on marriages, 119.
 Mashrut, conditional, 167.
 Mathot, additional taxes, 27.
 Manzina, a kind of records, which state and particularise the quantity of cultivated and uncultivated or waste land, etc., 163, 164.
 Mawari, or Kistbandi, an account of the monthly instalments by which the annual rent is to be paid, 113.
 Mazumdar or Mustaphi, a title of the Kanungos, 121, 127.
 Middleton, Samuel Mr., 41, 67.
 Midnapur, 140, 151, 173, 174, 182.
 Mir Jafar, 2.
 Mirzafar, 1, 15, 163, 168, 169.
 Mirza Mahomed Jafar, 178.
 Miran, perquisites, 184.
 Mobarak-ul-Doulah, 2.
 Mohabat Jang, a title of Aliverdi Khan, 175.
 Mohamed Shah, 167.
 Mohurrirs, clerks, 27, 157, 173, 174, 176, 178, 187, 192.
 Mokalari, at a fixed rent, 44.
 Monghyr Sircar, 188.
 Monson, Col. George, 50, 94.
 Muchulka, bonds, 146.
 Murshid Kuli Khan (see Jaffir Khan), 2, 137.
 Murshidabad, 111, 146, 159, 174, 175, 176, 177, 178, 180, 181, 191; Council of (see Council).
 Mutsudee, } clerk, 129, 192.
 Matsadi, }
 Nadia, 67, 138, 192.
 Nagpur Sircar, 188.
 Naib, deputy, 35, 47, 79, 136, 138.
 Nankar, subsistence allowance, 141, 179, 181, 186, 188, 189.
 Naba Sanie, a Mussalman month, 196.
 Nawab, 20, 83.
 Nawab-i-Nazim, Viceroy and Governor-General, 1.
 Nazim, Military Governor, 8, 107, 137, 153, 167, 168.
 Nazim, 2, 137, 167.
 Nazm-ul-Daula, 2.
 Nazir, present, 27.
 Niabat, viceroyalty, 2.
 Nimtaki, an allowance to the Kanungos, a fee of -/8/- p.c. on the assessment, 144, 156, 157, 194.
 Nizam, the military, police and criminal administration powers enjoyed by the Nawab as distinct from the Diwan, 2; Mahalat, Districts paying Revenue to Government through Collectors, 40.
 Nowara Mahal, 183.
 Orissa, 7, 49, 108, 191.

- Pachete, a district in the Burdwan division, 60, 133.
- Paikash, a class of raiyats who rent lands where they do not reside, 105, 106, 112, 115.
- Pargana, a barony, 4, 17, 75, 82, 95, 108, 111, 125, 136, 143, 162, 174, 184, 195.
- Parganas, twenty-four the, 179.
- Parisnath, 178.
- Parliament, 50, 58.
- Parwana, written order, 55, 158, 178.
- Pat, a promissory note, 72.
- Patna, (see Council), Council of Revenue act, 43.
- Patta (pottahs), lease, grant, 17, 78, 81, 188, 189; Nakal-i, a register of all the pattas, 113.
- Patterson, Mr., Registrar of the Kanungo office, 135, 136, 139, 143, 152, 158, 162, 181, 196.
- Pattle, Thomas Mr., 31, 32.
- Pattora, (see Barathoka).
- Patwari, village account, the head officer of a gaon, 4, 84, 85, 108, 109, 155, 158, 162, 163; Sudui, 2% patwari fee, 163.
- Penalty bond, 84.
- Peon, petty officer of a law-court, 28, 82.
- Peshkar, head clerk, 28, 47, 79, 156, 174, 192.
- Plateka, abandoned land formerly cultivated, 123, 125, 128, 132, 133.
- Pottah, (see Patta).
- Poddar, Treasury servant, 48.
- Prankishen Singh, 168, 174, 175, 182.
- Provincial Council, (see Council), Purnea, 83, 138, 167, 192.
- Rabi, vernal crop, 163, 164.
- Raiyat, Ryot, 4, 13, 14, 27, 32, 34, 41, 42, 70, 72, 78, 103, 124, 136, 148, 166, 196; definition of, 104; divisions of, 106; chief (see Mandal).
- Rajballav Raja, the first Roy Royan, 1, 23.
- Rajmahal, 138, 180, 192.
- Rajshahi, 138, 179, 192, 193; Rani of, (see Bhawani).
- Rangpur, 138, 179, 192, 193.
- Rasum fee, 151, 154, 155, 158, 179, 184, 185, 187, 190; sadar, 180; sadaria, 188; sair, 180; chauthi (a perquisite or fee), 189.
- Rasum mera, a percentage of the harvest, 157.
- Regulating Act, 46, 49, 50, 51.
- Resident at the Durbar, 9.
- Revenue, 13, 16, 23, 27, 28-30, 97, 95, 99, 100, 110; the Board of, 6, 14, 38, 39, 147, 159, 160; Committee of, 3, 5, 26, 33, 51, 56, 143, 149, 151, 152, 158, 176, 177, 181; the Calcutta Committee of, 26, 50, 56; the Council of, 39, 52, 53, 64, 148, 143; Salt, 101.
- Revenue Department, 2, 38, 43, 52, 56, 183, 185, 191.
- Rooke, W., 138, 191.
- Rotas Sircar, 189.
- Rider, Jacob, 138, 191.
- Rous, Boughton Mr., 138, 191.
- Roy Royan, the Senior Indian Revenue Officer, 2, 23, 34, 43, 52, 53, 157.
- Rozina, daily pension, 187.
- Rupree Sicca, a rupee which had been in circulation under three years, 186. Sonat, a rupee which had been in circulation more than three years.
- Sadar, 17, 111, 175, 179, 183, 193.
- Sadar Court, 21; Diwani adalat, Fauzdari adalat, (see adalat).
- Sadar kanungo, (see kanungo).
- Sadaria, 158, 167.
- Sahabad Sircar, 188.
- Sair, all other sources of revenue, after the land tax; 100, 101, 103, 110, 214, 125, 179, 190; chalanta, duties collected by zamindars on goods passing through their districts, 119.
- Salami (presents), 27.
- Salt, tikka, a firm of salt works paying either in money or in salt khazana, 102.
- Sanad, patents, 154, 182.
- Saranjami, office allowance, 144; daftar allowance for expenses, 157, 158, 194.
- Sarista, office, 182, 192.
- Saristadar, head of the office, 47, 175.

- Sarista Wasil Baki, office of amounts received and outstanding, 47.
- Sazawal, officers specially deputed to the fiscal charge of a district, 17, 92, 121.
- Seah Amdani, running daily entry of collections, 165; majudat, daily entry of receipts, remittances and disbursements, 165.
- Seeah, a daily ledger or account book, 114, 115, 188, 189.
- Select Committee, 5, 7, 8, 9.
- Settlement, Governor General's plan of, 91, 92, 93.
- Shah Alam, 14.
- Shikdar (see Ihtimamdar), 121.
- Shore, Sir John, 10, 43, 147.
- Shroff, men engaged in banking, exchange broking, and money-lending business, 74.
- Shuja-ud-Din Khan, Suja Cawn, 14, 184.
- Shuja Shah, 184.
- Smith Adam, 78.
- Subadar, Viceroy, 139.
- Supravisors, Supervisors, 9, 12, 27, 75, 137, 138, 143, 144, 191, 192, 195.
- Supreme Court (see Court).
- Taksim—distribution of the revenue assessment, 16, 100, 118, 149, 158, 163, 164, 174, 182, 184.
- Taksis, an account of the actual or realisable revenue, 16, 117, 170, 188.
- Taksisi mahals, 189.
- Takari, money advanced to the raiyats, 84, 114.
- Talab Baki (see Kharja).
- Taluk, a small holding, 44, 45, 105, 125, 174, 193, 195.
- Talukdar, holder of a taluk, 14, 32, 70, 83, 103, 104, 110, 127, 149, 192, 193; Huzuri, 111; Mazkuri (a talukdar paying his revenue to the zamindar), 115.
- Tankwah, pension, 179.
- Taraf, or dih, a division of a zamindary, 108, 111, 125.
- Tauzi (Baki Jai), an account of the kists or monthly instalments paid by the raiyats, 113, 165.
- Terklunhor, land assigned for the support of a Brahman, 178.
- Tikka, contract.
- Tirhut, a district in Behar, 167, 188, 190.
- Todar Mall, Raja, 13, 141, 145, 156, 158, 162, 163, 164, 194.
- Tuma, a roll, the recorded standard assessment of the land revenue as settled by Todar Mal, 79, 149, 158, 164, 176.
- Tuma accounts, 189.
- Uhdadar, an officer, 84, 85.
- Vakil, Attorney, 48.
- Vansittart, George Mr., 59, 62, 167.
- Verelst, Harry Mr., 9, 10, 15, 137.
- Vizir, minister, 167.
- Wasil, Baki (see Jama).
- Wasul, receipts, 163.
- Wheler, Mr. Edward, 94.
- Yusufpur, 192.
- Zamin, bazi, 106, 107, 120, 123, 126, 127, 133, 189; chakeran, 28, 107, 120, 123, 126, 131; lakheraj, 106.
- Zamindar, holder of zamindari, the first and most important class of land-holders, also responsible for collecting the land revenue, 3, 4, 7, 8, 17, 33, 34, 41, 61, 65, 70, 72, 76, 78, 81, 86, 87, 91-3, 103, 107, 120, 149, 153, 184, 192, 193, 195.
- Zati, a class of jagir, granted for the support of an individual, 107.
- Zilla, district, 62, 63.
- Zilladar, a petty revenue officer having jurisdiction over several villages, 71, 72.

Printed by N. MUKHERJEE, B.A., at the ART PRESS, 1, Wellington Sq.

